



Forestry England

Our clean future

Net Zero Strategy

2025 – 2040



Foreword	3
1. Strategic context	4
1.1 The role of Forestry England	5
1.2 Our vision	6
1.3 Our values	7
1.4 Our contribution	8
1.5 Our strategic approach	9
1.6 Delivery, governance and reporting	10
2. Evidence base	11
2.1 Our emissions in context	11
2.2 Reporting boundaries and scope	12
2.3 Our emissions data	14
2.4 Residual emissions	16
3. Delivering net zero	17
3.1 Scope 1 and 2 emissions	18
3.2 Scope 3 emissions	23
3.3 Residual emissions	36
3.4 How our business units contribute to delivery	38
3.5 Our roadmap to 2040	42
4. Governance and reporting	43
4.1 Governance	43
4.2 Progress reporting and scrutiny	46
4.3 Environmental Management System (EMS) and ISO:14001	46
5. Strategy headlines	47
Glossary	48

Foreword

As individuals, as Forestry England, and as a society, we're facing extraordinary environmental challenges and threats which ultimately could lead to the collapse of the critical ecosystems on which we depend.

Human activities are causing our climate to change at an accelerating rate – we see this around us and the scientific community has provided conclusive evidence to this end.

The same scientific community also shows us that we can respond to avert the worst environmental effects by decarbonising human activity, increasing biodiversity, and strengthening the natural ecosystems that all life depends upon.

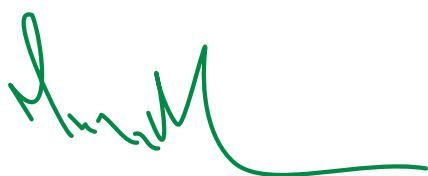
Forestry England manages more land and trees than any other organisation in England. We use our scale and expertise to grow and care for the nation's forests for this generation and the next.

We're adapting our landscapes for tomorrow and getting stuff done today. With our expertise and can-do attitude we directly support the UK's objectives for our climate, carbon sequestration, biodiversity and nature recovery, landscape improvement, people's health and wellbeing, and the economy. Our [Growing the future](#) strategy puts us at the forefront of taking on these challenges.

This plan sets out how we'll transition to become a net zero organisation by 2040. It requires us to evolve how we undertake our operations and how we work with others. The plan opens opportunities associated with carbon insetting (reducing our carbon footprint by making our own operations and supply chains more sustainable through investing in nature-based solutions) and helping the Forestry Commission and Defra achieve their own net zero journeys.

Forests are fundamental in ensuring a sustainable future for people, nature, and climate. Right now, we're adapting for the future and planning decades ahead. We're protecting, expanding, connecting, and diversifying the nation's forests. By continuing this and evolving how we work we're ensuring the nation's forests thrive for our generation and the next.

Everyone in Forestry England has a vital role to play in our journey to net zero by the decisions and choices we make every day. Sometimes circumstances may mean we can make the necessary changes at pace, and sometimes change will be slower. Regardless, we will succeed in our net zero challenge through the clarity this plan creates for us, and in the spirit of our Forestry England values, we "do it together".



Mike Seddon

Chief Executive



1. Strategic context

“The science is clear. The world is in a state of climate emergency, and we need to shift into emergency gear.”

UN Environment Programme, 2024

The impacts of climate change on the natural world and human society are now well understood, where rising temperatures are a result of increasing concentrations of atmospheric Greenhouse Gases (GHG)¹. These impacts are accelerating, and urgent action is required if we are to avert the threats to ecosystems, biodiversity, and human health and wellbeing.

“The UK should set and vigorously pursue an ambitious target to reduce greenhouse gas emissions (GHGs) to 'net-zero' by 2050, ending the UK's contribution to global warming within 30 years.

UK Climate Change Committee, 2019

Alongside directly removing and reducing emissions, sequestration through healthy forests play a critical role in our planet's climate regulation, ecosystems, and wildlife habitats. They provide enormous value to people in terms of our health and wellbeing, and with the correct management provide a wealth of economic and societal benefit. Indeed, they are vital in our transition to a net zero society – without healthy forests the climate impacts from increasing

Greenhouse Gas (GHG) emissions (herein referred to as 'carbon emissions' or 'emissions') would be significantly amplified².

“We are growing the future.”

*Sir William Worsley, Forestry Commission Chair
and Mike Seddon, Forestry England Chief
Executive*

As the country's largest land manager we deliver sustainable management of the nation's forests for people, our environment, and the economy³. Our expertise and impact extend well beyond our own organisation.

We are in a unique position to provide climate leadership to address this emergency. We will lead by:

- reducing our own operational emissions to net zero and beyond, and
- ensuring our forests deliver environmental gain, carbon sequestration, tackle the nature and biodiversity crisis, and enhance human health and wellbeing.

This strategy is focussed specifically on Forestry England's operational Greenhouse Gas (GHG) emissions reduction pathway (referred collectively as carbon emissions quantified in tonnes of carbon dioxide equivalent tCO₂e onwards) and our transition to operational carbon net zero. It has been established following the science-based approach⁴ to ensure our emissions reduce in line with climate science.

¹ World Meteorological Organisation (2023) [The Global Climate 2011-2020](#)

² World Resources Institute (2022): [Understanding Forests' Full Climate Benefits](#)

³ Forestry England (2021): [Growing the future](#)

⁴ Science Based Targets Initiative (SBTi): [Ambitious corporate climate action – Science Based Targets](#)

We have established our organisational emissions boundary and our baseline emissions (2018/19), from which we will measure our progress against targets. It will be reviewed in 2025/26 as we undertake a re-baselining exercise in line with Government and the end of Growing the future 2021-26, and then periodically as we progress towards our net zero target date of 2040.

The reporting boundary of this strategy is our Scope 1, 2 and 3 emissions⁵ inventories resulting from our operations to deliver the

management of our forests. It therefore does not include Forestry, Land and Agriculture (FLAG) Sector emissions⁶ emerging under the GHG Protocol, as this reporting is captured under Forestry England's Natural Capital Accounts. We intend to draw our operational net zero and Natural Capital Accounting together under a future Environmental Sustainability Strategy for Forestry England, which will help us deliver our Growing the future ambitions and support the UK's climate commitments⁷.

1.1 The role of Forestry England

Forestry England is the country's largest land manager delivering sustainable management of the nation's forests for people, for nature, and the economy.

We are a complex organisation, delivering a wide breadth of work across rural and semi-rural locations. We are an executive agency sponsored by the Forestry Commission under the Department for Environment, Food and Rural Affairs (Defra), working closely with Forest Research and Forest Services.

Our strategy is set by our Board with its implementation, operation and performance managed through our Executive Team. Delivery is locally led by our six Forest Management Districts, supported by a specialist range of national business units⁸.

Our five-year plan Growing the future (2021-26) sets out five strategic objectives that drive our

work over this period for nature, people, and climate. It places sustainability at the heart of everything we do and includes a commitment to achieve operational net zero.

Underpinning Growing the future are Forestry England's four Values:

- Think beyond a lifetime
- Be adventurous
- Do it together
- Look out and look after.

Our net zero strategy is interwoven with our objectives and values as part of delivering Forestry England's long-term financial and environmentally sustainable future. It sets out our roadmap to operational carbon net zero and it provides the platform for us to go beyond this in our aspiration to become net positive.

⁵ ClimatePartner: [Scope 1, 2, and 3 complete guide](#)

⁶ Greenhouse Gas Protocol: [Land Sector and Removals Guidance](#) | [GHG Protocol](#)

⁷ Climate Change Committee: [UK action on climate change](#)

⁸ Forestry England: [How we are run](#)

1.2 Our vision

We will:

- **Be net zero in our Scope 1 and 2 emissions by 2035** – for our defined operational emissions boundary in line with science-based emissions reduction methodology. We have set this sub-target for our Scope 1 and 2 emissions to focus and accelerate priority action in the near term.
- **Be net zero by 2040** – for our defined operational emissions boundary for our Scope 1, 2 and 3 emissions, in line with science-based emissions reduction methodology in the medium term.
- **By 2030 establish our strategy to be net positive for the environment by 2045** – utilising the full range of opportunities open to us as the country's largest land manager including but not limited to sequestration from nature-based solutions and creating new woodlands, to renewable energy generation, biodiversity gain, natural capital, and Green Finance.
- **Share our progress and expertise** – ensuring we communicate regularly and clearly on our progress and collaborate with our wide range of stakeholders.

Net Zero is a state in which the balance between the amount of greenhouse gas emissions released to the atmosphere is equal to the amount being removed from the atmosphere through mitigation measures, and sequestration through our forests and soil, for example.

Net Positive is a new way of thinking for organisations to positively contribute more into society, the environment, and the economy than it takes out. The objective is for organisations to have the ambition and ability to position themselves to grow sustainably in the long term⁹.



⁹ Forum for the Future: [What is Net Positive?](#)

1.3 Our values

- Our net zero work is in accordance with a science-based approach and global climate frameworks.
- We will prioritise emission reduction to the fullest of our capabilities.
- Sequestration, insetting, and offsetting measures will be applied to residual emissions when reduction limits are reached. They will be UK-based solutions, aligned with science, and accountable.
- Our net zero strategy is a core pillar in our delivery of Growing the future and our four values:

Growing the future priorities	Forestry England's values	Our net zero values
• For Nature • For People • For Climate	Think beyond a lifetime	Sustainable business: net zero is an integral part of our long term financial and environmental sustainability, creating the strategic foundations for our work over the next 100 years. Align with science: Developing and delivering our transition to net zero and beyond, aligned to science-based methods, national and global climate targets. We will ensure we have a thriving long term sustainable future and that the forests and estate under our care contribute to increasing carbon sequestration for generations to come.
	Be adventurous	Lead and Influence: We will embrace the opportunity to innovate and be creative in how we drive our transition to net zero.
	Do it together	Collaborate and share: We get our best results when we work collaboratively across our organisation, sharing our expertise and skills. We will align ourselves with partners, stakeholders, and supply chains that share our values and climate ambitions.
	Look out and look after	Protect: Our commitment to net zero and environmental sustainability will protect our organisation, the forests, and nature for future generations, whilst improving people's well-being and economic opportunities now.

1.4 Our contribution

Forestry England already delivers a substantial range of services that deliver important climate, biodiversity, social, and economic benefits. We aim to continue to grow these benefits. Our net zero strategy will further support our own and the UK's climate ambitions. We will directly support the ambitions of Defra's Sustainability Strategy, the UK's Net Zero Strategy¹⁰, 25-year environment plan¹¹, and 2050 net zero target¹².

The Greening Government Commitments¹³ (GGC) set out decarbonisation targets for the public estate and operations on a five-yearly cyclical basis, with the current reporting phase ending in 2025. Forestry England reports under the GGC framework. We expect to undertake a re-baselining exercise to 2025/26 as part of the next phase of GGC from 2025-2030. Our net zero targets align with GGC phases. Our Policies, Procedures and Guidance (PPG) for Sustainable Business (PPG 43) and Waste (PPG 34) currently help drive our transition to a sustainable organisation, supported by our environmental management system (EMS).



¹⁰ HM Government (2021): [Net Zero Strategy: Build Back Greener](#)

¹¹ HM Government (2018): [25-year environment plan](#)

¹² HM Government (2008): [Climate Change Act 2008](#)

¹³ HM Government: [Greening Government Commitments](#)

1.5 Our strategic approach

This strategy sets out three integrated stages through which we will meet our operational net zero ambition:

1. Achieve carbon net zero in Scope 1 and 2 emissions by 2035
2. Reduce and mitigate our Scope 3 emissions as far as possible by 2040
3. Implement a programme of inseting and offsetting measures mapped against our estimated residual emissions to achieve our carbon net zero targets.

Figure 1 summarises our roadmap to 2040 (presented in Section 3.5) and providing the platform to be a 'net positive' organisation by 2045:

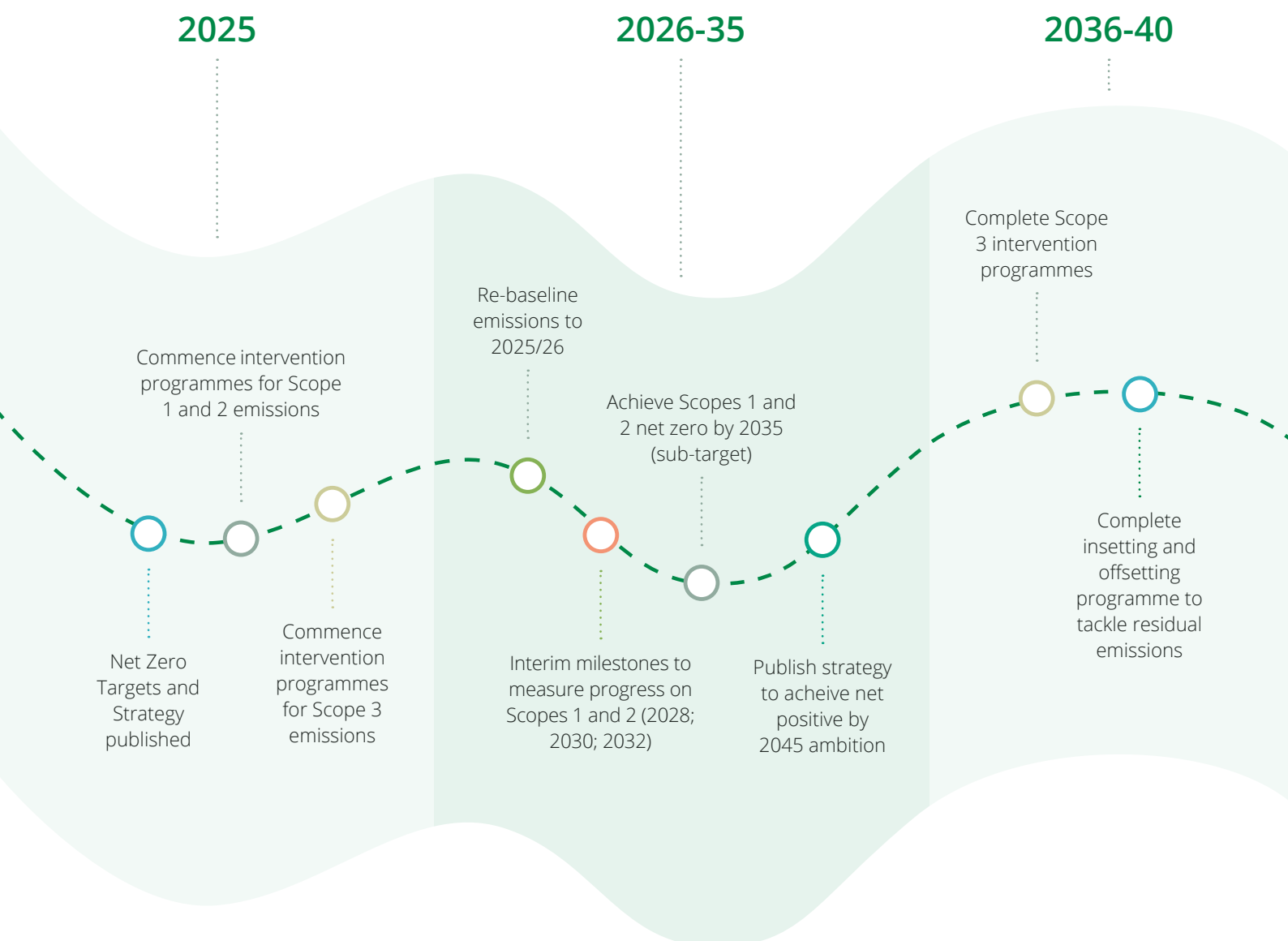


Figure 1: A summary of our roadmap

1.6 Delivery, governance and reporting

Forestry England's organisational structure encourages leadership and delivery across national and district levels, although this is not without challenges. This strategy aims to provide a clear, coordinated framework that enables all parts of the organisation to deliver against this strategy's objectives and Growing the future in their way.

Forestry England has internal governance and reporting processes that measure our performance against Growing the future objectives, including our environmental performance. We will embed monitoring and reporting of our progress towards net zero through these existing processes. We operate an Environmental Management System (EMS) and are working towards re-certification under ISO:14001 in support of our transition to net zero. Our governance and reporting structure for this strategy is set out in section 4.

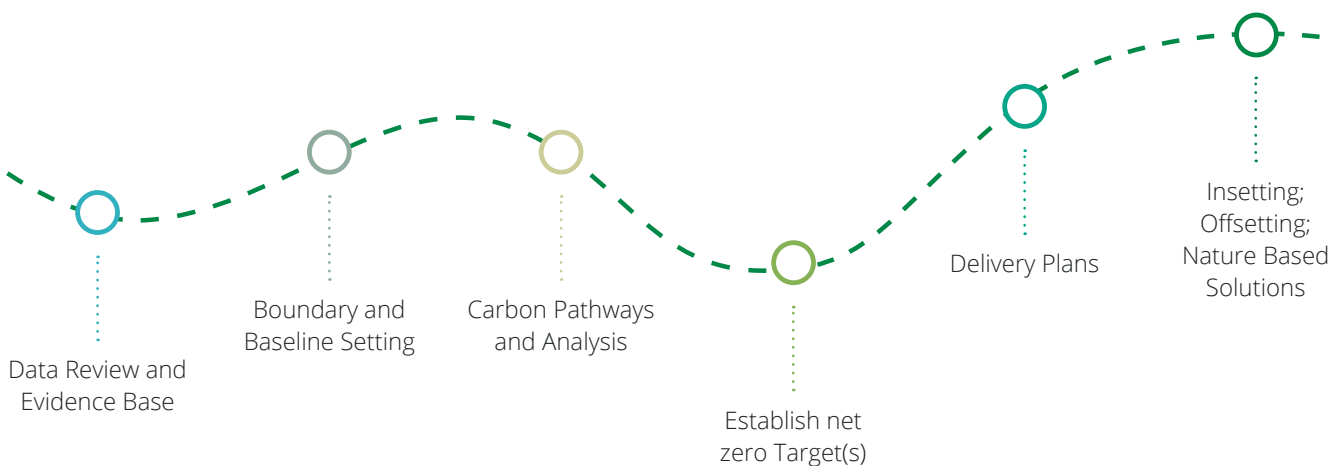


2. Evidence base

2.1 Our emissions in context

In 2022 we commissioned a review of our emissions¹⁴, establishing our organisational emissions boundary, baseline year, and our operational footprint across Scopes 1, 2 and 3. This is the evidence platform from which our net zero strategy has been developed.

We have established our baseline year (2018/19), considered different carbon pathways, and identified our net zero targets following a science-based approach. This flows through into the development and phasing of our delivery plans:



¹⁴ Team Energy (2022): Carbon Reduction Strategy – Complete Strategy Report Prepared for the Forestry Commission

2.2 Reporting boundaries and scope

Our organisational boundary

The organisational boundary for our net zero strategy has been established to include **all emissions sources where Forestry England has financial and operational control**. This enables the correct categorisation of emissions sources across emissions Scopes 1, 2 and 3.

Our operational boundary

The operational boundary for our in-scope emissions of our net zero targets is defined as **“Forestry England’s operations undertaken to deliver our management of our national forests and estate”**. Our emissions reporting boundary is inclusive of all Scope 1, 2 and 3 emissions deriving from Forestry England’s operations in delivering the management of our forests and estates, as illustrated in figure 2:

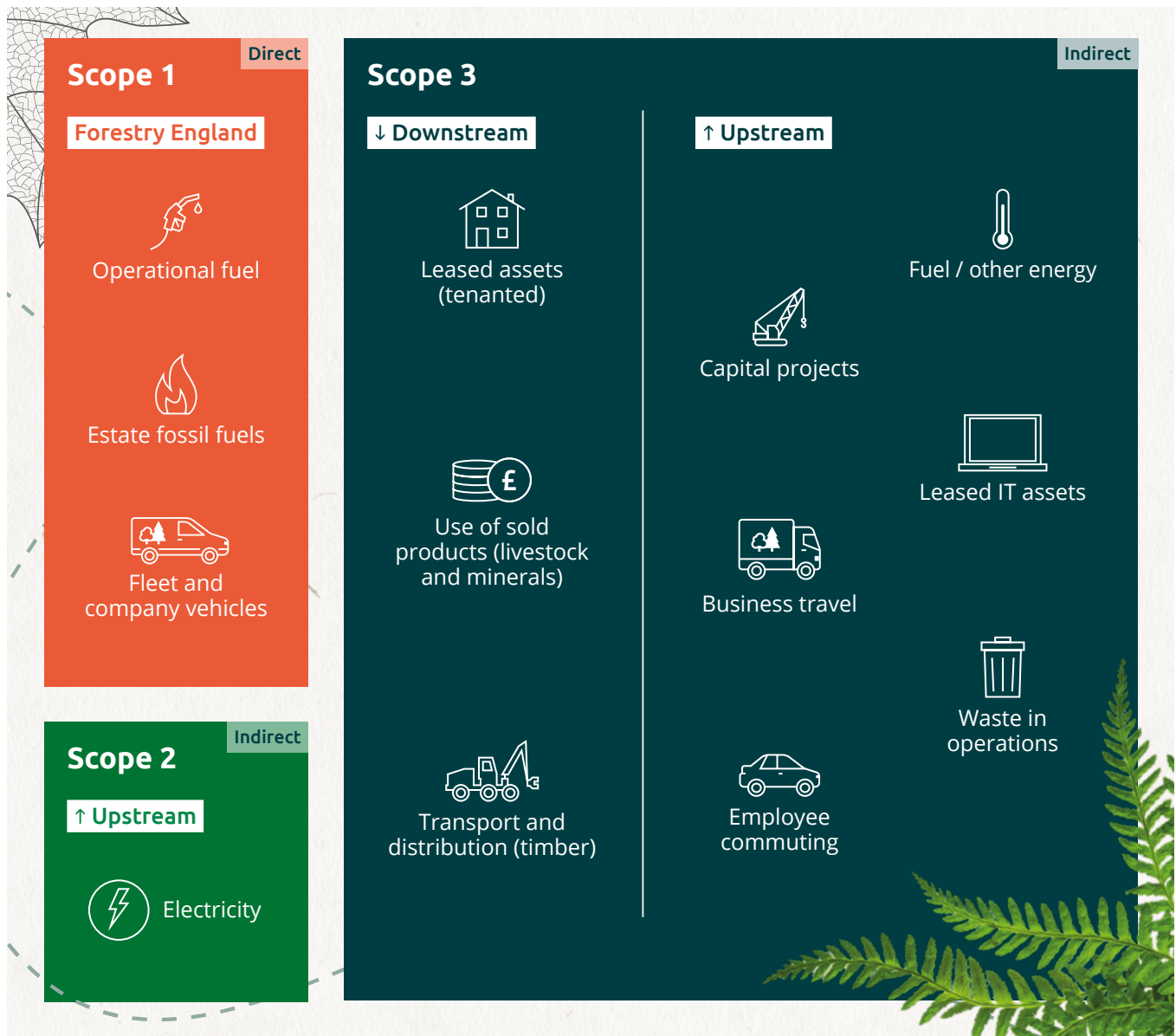


Figure 2: Forestry England net zero strategy emissions reporting boundary

Outside of reporting scope

Visitor related emissions

Emissions from visitors traveling to our sites is not included at this point due to the lack of credible accounting methodology. We are committed to developing this as part of our medium-term approach.

Existing forests

The existing carbon sequestration value of the nation's forests and land under our management prior to our baseline year of 2018/19 is considered as being outside of this net zero strategy reporting boundary as it already has been accounted for in the UK's emissions inventory prior to 2018/19.

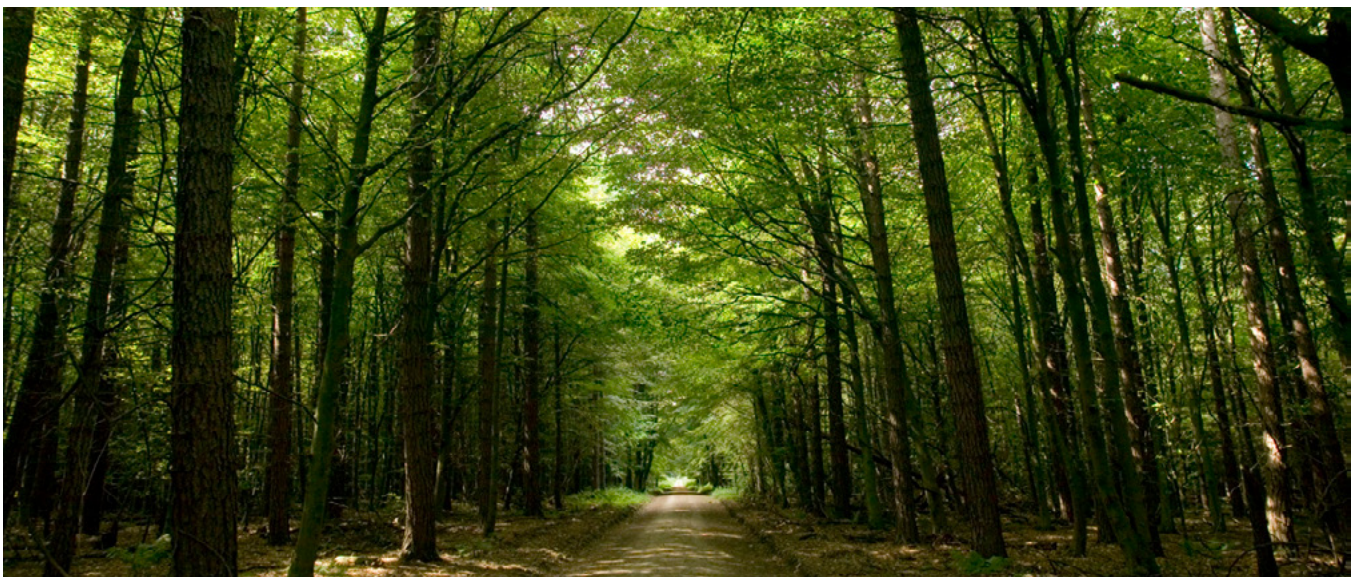
For clarity and accountability, we will apply only new carbon sequestration schemes that are established and verified after our baseline year of 2018/19 within our carbon insetting and offsetting inventory as part of our net zero emissions accounting framework.

Forest, Land, and Agriculture (FLAG) emissions

The first science-based framework¹⁵ for land-intensive FLAG industries to set emissions reduction targets are purposefully excluded from the scope of this net zero strategy for two reasons:

1. The reporting boundary of this strategy is the emissions from our operations in managing our forests, and
2. Our emissions and wider socio-economic benefits are captured under Forestry England's Natural Capital Accounts¹⁶ published annually.

We will review how we draw this together under the Taskforce for Climate Finance Disclosure¹⁷ (TCFD) requirements for public bodies and given our primary operation in the Forest Products sector.



¹⁵ Science Based Targets initiative (SBTi): [Forests, Land and Agriculture – Science Based Targets Initiative](#)

¹⁶ Forestry England: [Our natural capital accounts](#)

¹⁷ HM Treasury: [Task Force on Climate-related Financial Disclosure \(TCFD\)](#)

2.3 Our emissions data

Our total operational emissions from our baseline year 2018/19 are set out in figure 3:

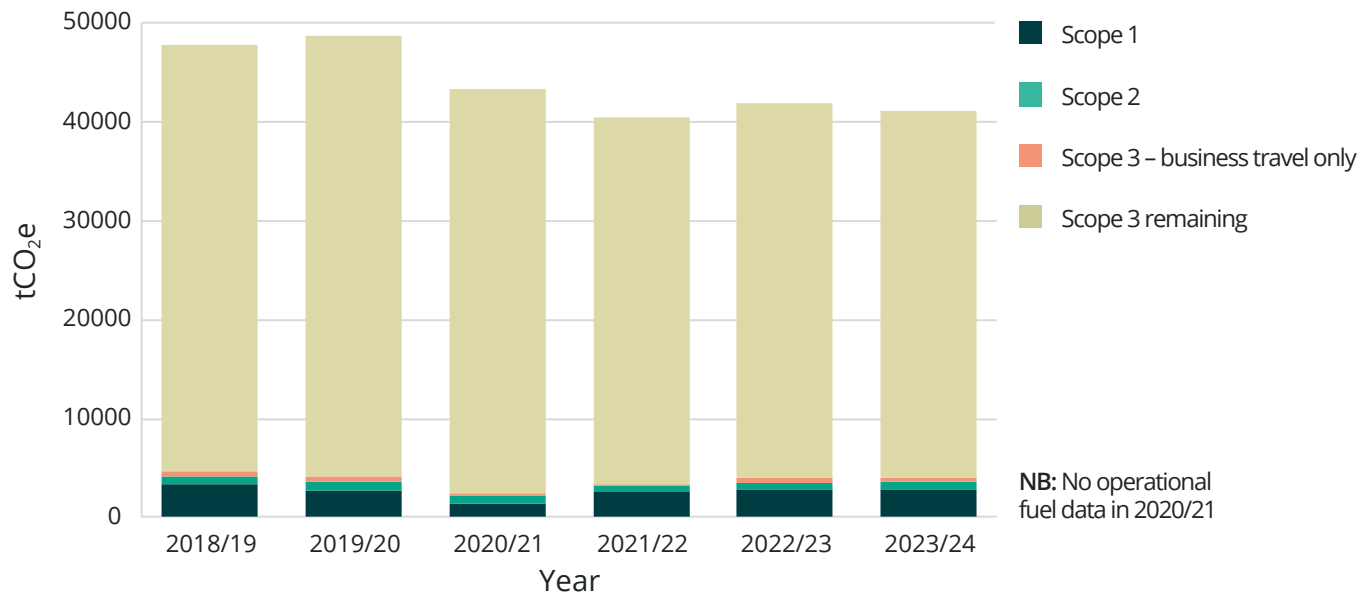


Figure 3: Forestry England total annual emissions (tCO₂e) from baseline year 2018/19 by scope

We will re-baseline our emissions at points during this timeline to 2040 due to anticipated expansion of our operations over this period and to align with re-baselining requirements resulting from our evolving progress and of future phases of the Greening Government Commitment (GGC).

Figure 4 sets out the breakdown in our emissions by source for Scopes 1 and 2 for our last full financial year 2023/24:

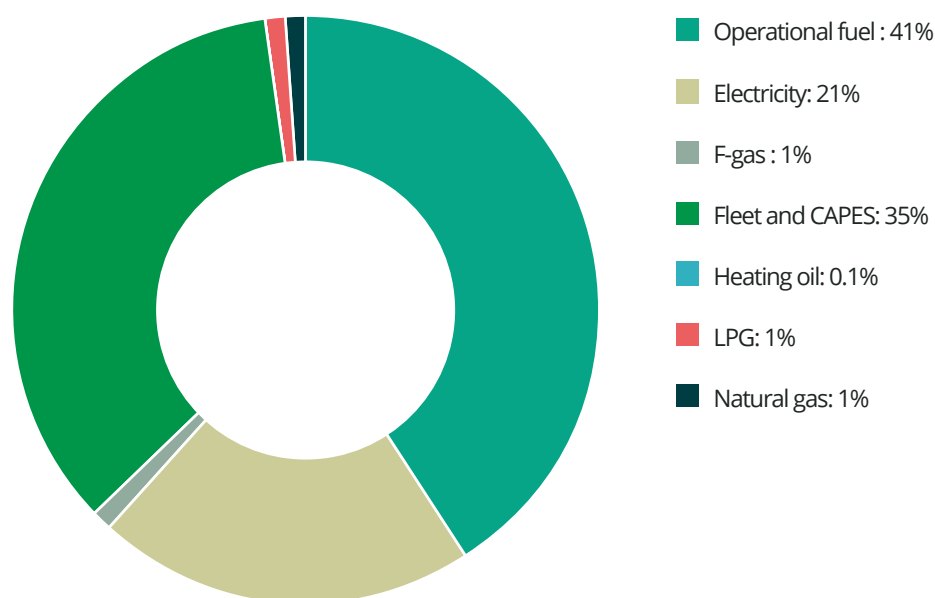


Figure 4: Itemised Scope 1 and 2 emissions (%) by source for 2023/24

Figure 5 sets out the breakdown in our emissions by source for all Scope 3 for our last full financial year 2023/24:

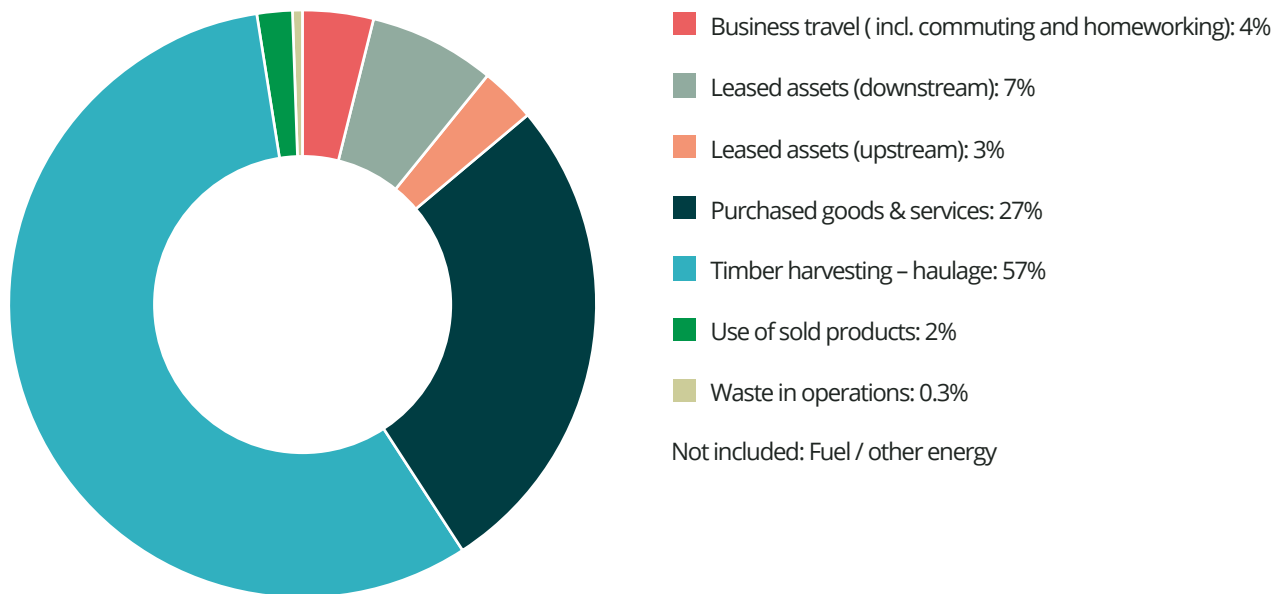


Figure 5: Itemised Scope 3 emissions (%) by source for 2023/24

This demonstrates that the bulk of our Scope 3 emissions are generated through activities that are very challenging to mitigate, specifically:

- the geography and mechanical requirements involved in our timber harvesting and haulage operations,
- leased assets to third parties where we have influence but limited control regarding resource consumption, until we are able to change in future via new lease terms,
- embedded in-house civil engineering works to enable our operations, and
- procurement of goods and services.



2.4 Residual emissions

Analysis of our emissions sources concluded that even after the maximum of all Forestry England's possible mitigation measures and external policy factors were applied, we would have an estimated ~17,000 tCO₂e of residual emissions by 2035. This figure is likely to be greater due to uncertainties over our ability to deploy every measure identified, the changing external landscapes in policy, technologies, and our supply chains, and the accepted difficulties¹⁸ in tackling Scope 3 emissions and data sources lying beyond our operational reach. Our glidepath to net zero means that we will necessarily employ inseting and offsetting solutions to achieve our 2040 target.

The role of sequestration, inseting, and offsetting

Carbon inseting is the implementation of nature-based solutions such as reforestation, agroforestry, renewable energy, nature-based solutions, and regenerative agriculture within an organisation's supply chain¹⁹. A carbon offset is a means for companies to reduce their emissions or create new carbon storage (e.g. via afforestation), that is used to compensate for emissions generated elsewhere in its operations.

These interventions allow companies to achieve corporate sustainability goals, whilst building climate resilience and supply chain stability, future proofing their businesses, and improving the quality of raw materials²⁰. As the nation's largest land manager, we have the opportunity to maximise quality verifiable inseting and offsetting within our operations to support our transition to net zero.

Our net zero strategy is based on the principles of firstly the avoidance, reduction, and mitigation of emissions as far as possible, followed by the application of sequestration, inseting, and offsetting interventions to tackle our residual emissions. Forestry England is committed to using only science-based, UK-accredited offsetting schemes such as the Woodland Carbon Code and the Peatland Code where it is suitable to do so. We will develop our residual emissions policy approach as part of our wider work to establish our Green Finance model.

Data improvement

Continually improving the quality of our data capture and reporting across all emissions sources and scopes will be a key part of our delivery approach. It is fundamental to strengthening our evidence base for targeting future interventions, and for measuring progress and benefits against our targets.

A wide variance in quality and accuracy of Scope 3 data is an accepted challenge within carbon accounting, with a reliance on spend and modelled data. We will seek to utilise good practice in this area, learning from others. Given the scale and source of our Scope 3 emissions this will be a complex undertaking, requiring collaboration with our supply chains wherever possible.

¹⁸ Deloitte: [Challenges and solutions in measuring and reporting Scope 3 emissions](#)

¹⁹ World Economic Forum (2022): [Carbon inseting vs offsetting](#)

²⁰ International Platform for inseting (IPI): [Inseting Explained](#)

3. Delivering net zero

We will deliver our net zero strategy in three integrated phases aligned to our targets:

1. A near-term target for Scopes 1 and 2 emissions by 2035
2. A medium-term target for reducing and mitigating our Scope 3 emissions by 2040
3. A carbon insetting and offsetting programme to address our residual emissions by 2040

This will enable clear focus on the planning and delivery of each element, whilst ensuring they are joined up and managed within an overall strategic framework across Forestry England, underpinned by ongoing monitoring and reporting.

Figure 6 illustrates our required emissions reduction glidepaths to 2035/36 and 2040/41:

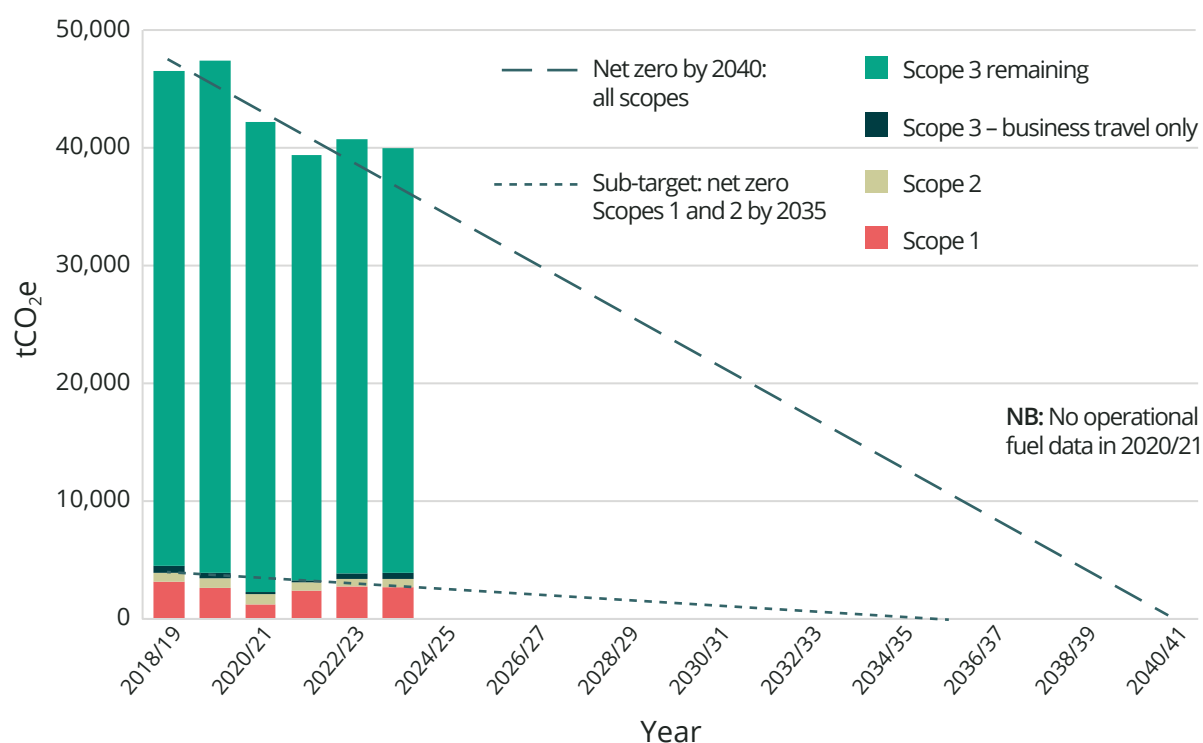


Figure 6: All emissions from 2018/19 overlayed with emissions reduction trajectories to 2035/36 and 2040/41

Delivering net zero will be challenging due to Forestry England being a geographically dispersed, place-based organisation.

We will achieve net zero by removing and reducing our operational emissions, focussing on firm delivery plans, milestones, and data to measure our progress. We will utilise a planned programme of insetting through woodland and peatland creation, alongside other measures, to tackle our residual emissions. We will be proactive to evolving circumstances, challenges, and securing new opportunities that support our progress.

Our Implementation Plan frames our approach to how we will deliver our activities to reach our emissions reduction targets. This will be an iterative process that will evolve.

3.1 Scope 1 and 2 emissions

Target: Achieve net zero for Scope 1 and 2 emissions by 2035

Forestry England's estate within our defined emissions boundary consists of approximately 800 properties in England across the following building types: 204 residential dwellings, 150 forest management facilities, 124 recreation units, 62 properties classified as part of a visitor facility, 54 agricultural buildings, 68 offices, 30 deer larders, and 47 industrial sites, with the remainder a mix of research / storage / workshops / nurseries/ and education facilities. Our historical emissions are illustrated along with a reduction trajectory to 2035 in Figure 7:

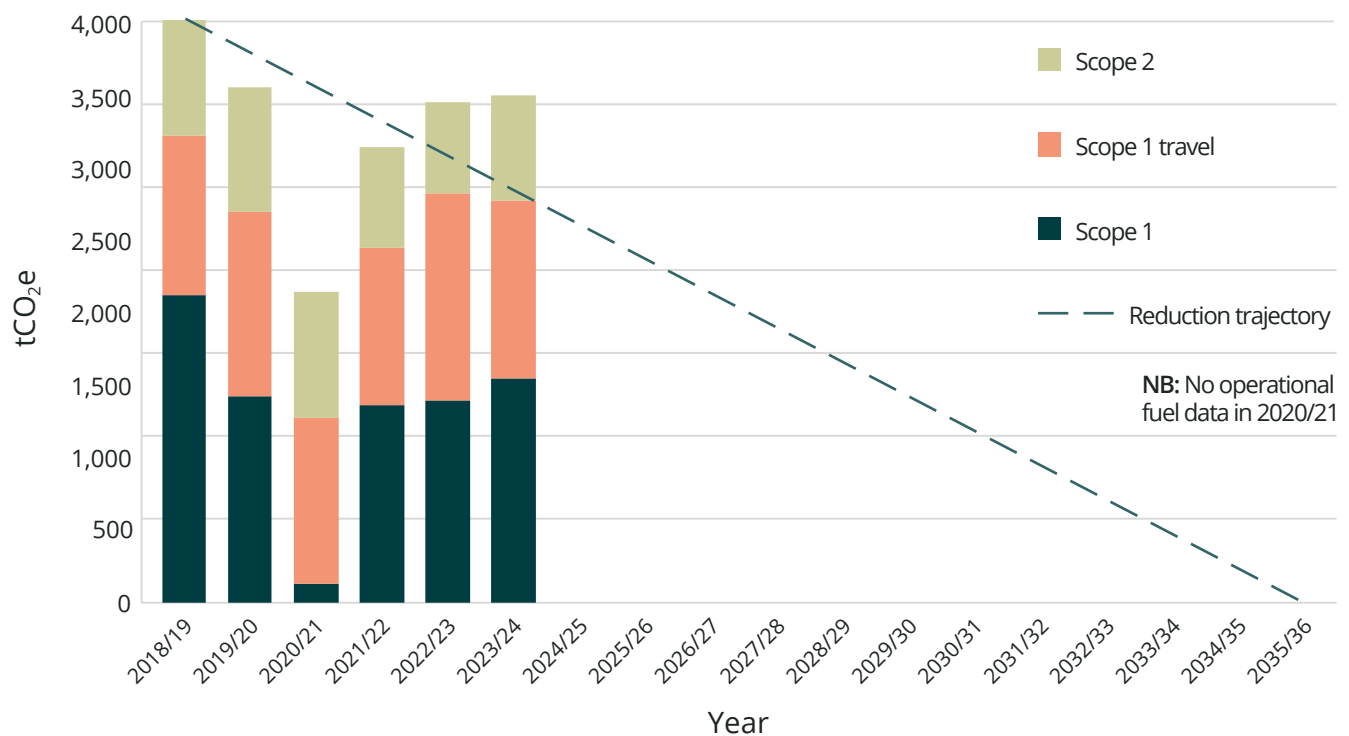


Figure 7: Scope 1 and 2 emissions from 2018/19 overlayed with emissions reduction trajectory to 2035/36





Objective 1: Existing and new buildings to be net zero in operation where practicable

Buildings and energy: a whole-site approach

The sources of our premises emissions are located across Scopes 1 and 2, as well as Scope 3 from our let estate. Our PPG 43 (Sustainable Business) and EMS sets out our requirements for our estate following the energy hierarchy (figure 8). When planning our emissions reductions from our operational estates (Scopes 1 and 2), we will seek to reduce emissions from our let estate (Scope 3) emissions where viable:

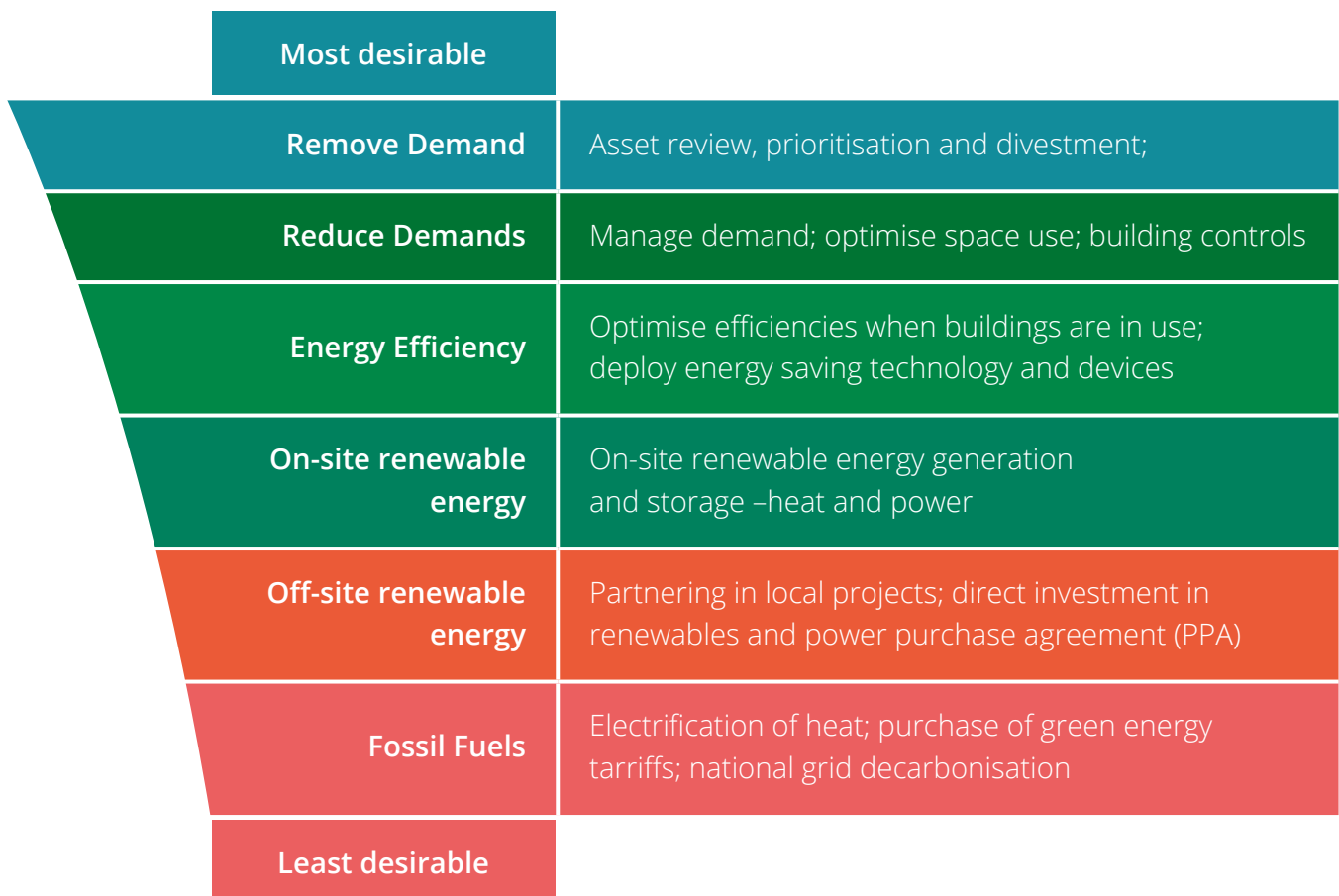


Figure 8: Energy hierarchy

We will also build in assessment of the potential for on-site electric vehicle charging for decarbonising our fleet vehicles, and any electrical incoming supply upgrade to facilitate this. This 'whole site' approach will enable us to establish a prioritised pipeline programme for investment, inform future spending requirements, and quantify the resulting emissions reduction.

We will:

- Assess the environmental performance of our properties and manage energy demand.
- Design new buildings to aim to be net zero in operation, and aim for the same standard across our existing properties where possible.
- Increase energy efficiency and the use of renewable technologies for heat and power in our buildings.
- Plan for the energy needs of entire operational sites to include Electric Vehicle Charging and co-located infrastructure improvements.

**Case study: Delamere Visitor Centre
– net zero in operation**

The aim of the redevelopment project was to increase the capacity of the infrastructure on site to cope with demand, whilst improving the visitor experience and reducing the environmental impact.

The £9.3 million construction project on schedule and within budget during a global pandemic was a huge achievement made possible by the hard work of the Forestry England Team and our contractors.

With the aim to be net zero by operation designed into the development, the building features solar panels, windcatcher ventilation system, LED lighting, a sustainable drainage system, rainwater harvesting, ground source heat pump and, of course, the larch-clad, timber framed visitor building.





Objective 2: Transition our fleet to zero emissions vehicles

Fleet vehicles: how staff travel around our estate

Travel is an unavoidable part of our business activities as our operations require us to transport people, tools, products (timber), and machinery around the country. Forestry England owns and operates a range of on and off-road vehicles of different classes as part of our vehicle fleet, alongside utilisation of lease cars provided under the Car Provision for Employees Scheme (CAPES). Market availability and vehicle suitability means that it is not always possible to currently utilise ultra-low (ULV) or zero emissions (ZEV) vehicles as part of our operating requirements.

The emissions from our fleet vehicles fall within our organisational emissions. The remaining business travel emissions fall within the wider operational boundary. We will develop a sustainable travel policy and supporting implementation plan to enable coordinated emissions reduction across all our travel modes to help achieve our net zero ambitions. This will be aligned to Government targets for the transition to ZEVs and the phase out of petrol and diesel vehicles.

We will:

- Transition all existing conventional fuel car and van fleet vehicles to ZEV by 2035.
- Establish an electric vehicle charging programme to enable our fleet transition, integrated with our estate's decarbonisation programme for whole-site infrastructure development.



Case study: Kings House electric vehicle charging

Forestry England is working towards a 100% zero emissions car and van fleet by 2030, in line with our net zero ambition and Greening Government Commitments (GGCs). This collaborative project has resulted in the installation of 21 charging points in the car park at Kings House. Work included renovation and improvements within the existing car park by our civil engineering and securing additional power capacity from electrical network operators in order to operate the chargers.

The chargers are now regularly used to charge a fleet of EVs. Since it was installed over 19,000 kWh of renewable energy has been used saving 1,538 kgCO₂e (Data source: Pod Point).



Operational fuel: how we use machinery in our harvesting and land management activities

The majority of our Scope 1 emissions are generated from fossil fuels used to power our machinery and equipment that are essential to undertaking our forestry and land management operations. We recognise that this is a significant activity producing a high proportion of our overall Scope 1 emissions. We will review and prioritise changes in how we plan and deliver our operations in ways that will help us gain better efficiencies in fuel use in these activities. We will also plan for the transition of our machinery and equipment to more efficient models or alternative fuel types such as electrification for smaller machinery where suitable at the point of replacement.

We will:

- Develop a strategy and action plan led by our Engineering unit to reduce the emissions from our machinery and equipment.

3.2 Scope 3 emissions

Target: reduce our Scope 3 emissions towards 2040

Our Scope 3 emissions derive from a range of sources, with the majority from our commercial forestry and supporting functions. Our historical emissions are illustrated along with a reduction trajectory to 2040 in figure 9:

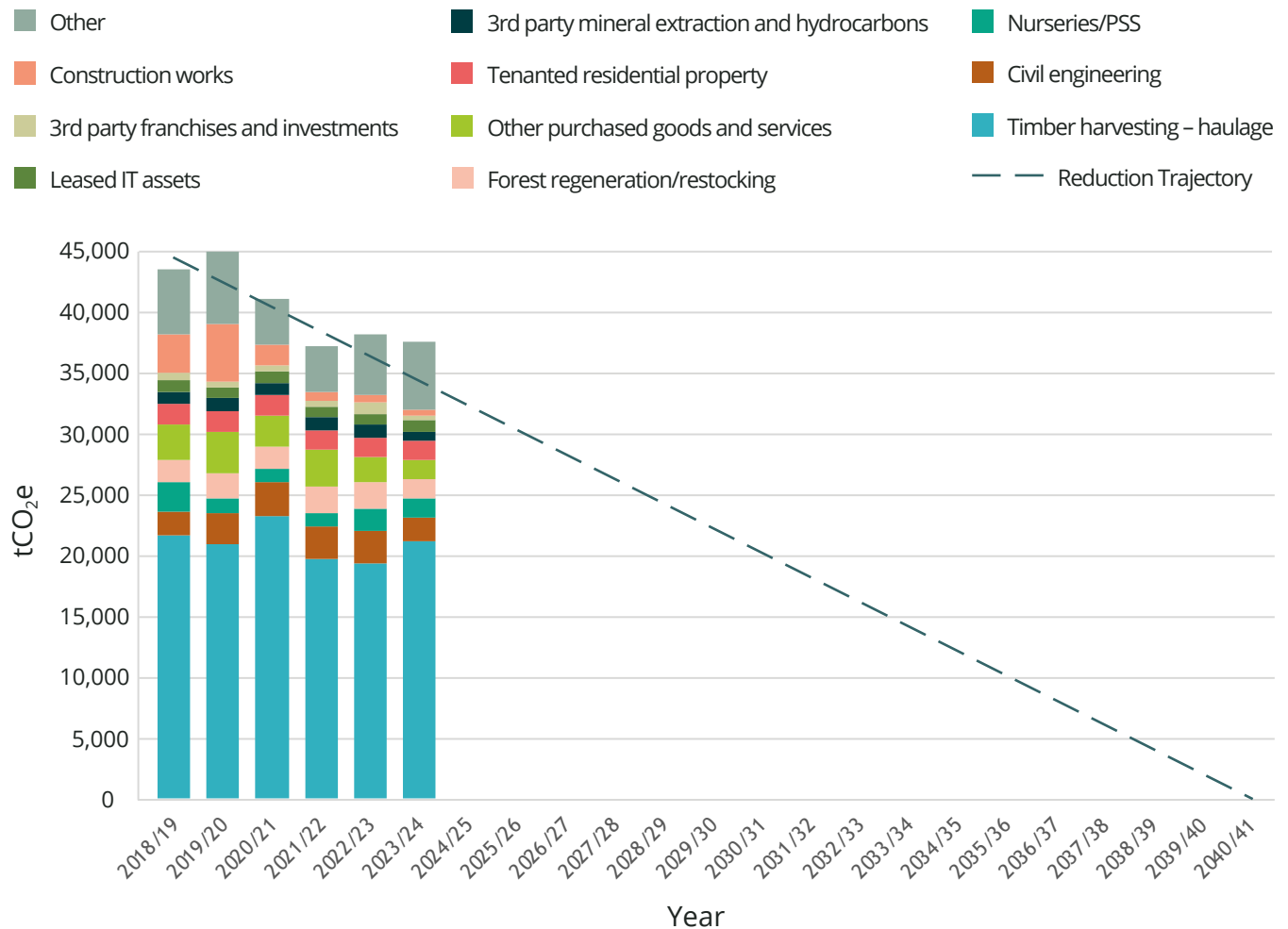


Figure 9: Scope 3 emissions from 2018/19 overlayed with emissions reduction trajectory to 2040/41





Objective 3: Reduce emissions from our commercial operations

Timber harvesting and haulage – how we deliver our core forestry business

Forestry England's forests are world leading, are assessed against the UK Woodland Assurance Standard (UKWAS)²¹, and are certified to the Forest Stewardship Council® (FSC®)²² and the Programme for the Endorsement of Forest Certification (PEFC)²³ standards. These audited certificates comprehensively endorse our successful and sustainable management of the nation's own forests. We are the largest supplier of FSC® and PEFC timber in England. We put sustainability at the heart of our forestry policies and practices.

Our timber business is a cornerstone of our commercial operating income. It is also one of the largest sources of our Scope 3 emissions within our carbon inventory and one of the most challenging sectors to mitigate, due to several factors including the remote locations, heavy vehicle-dependant nature of the work, and the complexity of supply chains from forest to mill. We are increasing efficiencies in our operating practices, deploying new lower carbon technologies and vehicles as they become available to market, and working collaboratively with our suppliers to realise our ambitions.

Civil engineering – how we deliver our supporting infrastructure

Our civil engineering and construction operations, supported by small scale aggregate extraction, are essential services underpinning the planning and management of our forests and wider estate. It is a critical enabling function for our timber harvesting business and outdoor recreation functions, providing the necessary infrastructure and access into remote parts of our estate. Construction works include the movement and use of heavy machinery on sites; the construction and maintenance of roads, trails, and bridges for access; drainage infrastructure; and the extraction, processing, and movement of aggregate from our own quarries. We also work with suppliers and contractors to deliver elements of our work.

Our functions have emissions and wider environmental impacts that we carefully manage and balance against operational needs. With the required technology and low carbon fuel sources not yet readily or widely available for heavy vehicles and machinery, reducing emissions from this source is challenging. We are committed to 'designing emissions out' of our operations, enhancing positive environmental benefits, and ensuring all options are assessed before undertaking works.

²¹ [UK Woodland Assurance Scheme \(UKWAS\)](#)

²² [Forest Stewardship Council \(FSC\)](#)

²³ [Programme for the Endorsement of Forest Certification \(PEFC\)](#)

IT assets – How we deliver our organisations digital and communication infrastructure

Forestry England IT has undertaken an extensive programme of work to modernise and improve the organisations IT environment and technical infrastructure: this includes the adoption of blended working practices. The result is an improved, standardised core provision of equipment, services and infrastructure to support our workforce nationally and often in remote areas.

Work is now underway to develop and embed sustainability principles across our IT operations, from adoption of a cloud-first approach through to the equipment we purchase and how we dispose of it within circular economy principles. As standard practice, the IT team will continue to invest in future developments to all aspects of it's offering. Sustainability will remain a core consideration for all future projects. Our IT Sustainability Programme is in development which will to lead our emissions reduction and broader sustainable operating principles, integrated with our procurement approach and net zero strategy targets. This approach aligns with DEFRA's GGC IT and Digital Services strategy.

Plant and Seed Supply (PSS) and Forest regeneration

Our Plant and Seed Supply Unit (PSS) and Forest Regeneration programmes are critical functions that support Forestry England's management of the nation's forests. Our industry-leading glasshouse and nurseries manage the development of seeds collected from our forests into high quality transplants for forest planting. Our Forest Regeneration work ensures tree planting and woodland creation are designed and established in the most appropriate locations nationally. Measures to reduce emissions from these operating areas will be integrated within our objectives 1, 3, 4 and 6.



Vernon Stockton Seed Centre

In September 2025, Forestry England officially opened its state-of-the-art Seed Processing Centre at Delamere Forest in Cheshire. This landmark facility has been supported with funding by DEFRA and will be the largest in the UK, testing and processing up to four tonnes of tree seeds each year. The centre will produce seeds for millions of high-quality, UK grown, resilient trees in the decades ahead.

The planting of diverse woodlands adapted to our changing climate will contribute to carbon sequestration, flood mitigation, air quality improvement and support biodiversity enhancement.

Climate impact and sustainability has also been prioritised throughout the construction, using a cross laminated timber frame instead of steel, concrete and masonry. It also features solar PV panels, triple glazing, a sustainable drainage solution and will be net zero in operation.

Named in honour of Vernon Stockton, a long-serving member of Forestry England's plant and seed supply team, the centre embodies a legacy of dedication to sustainable forestry.



Credit: Willmott Dixon

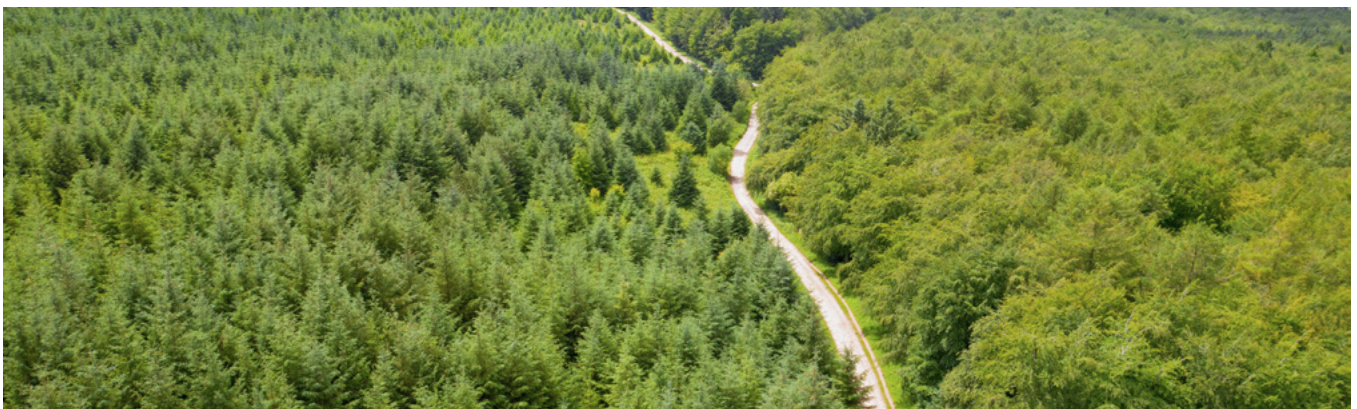
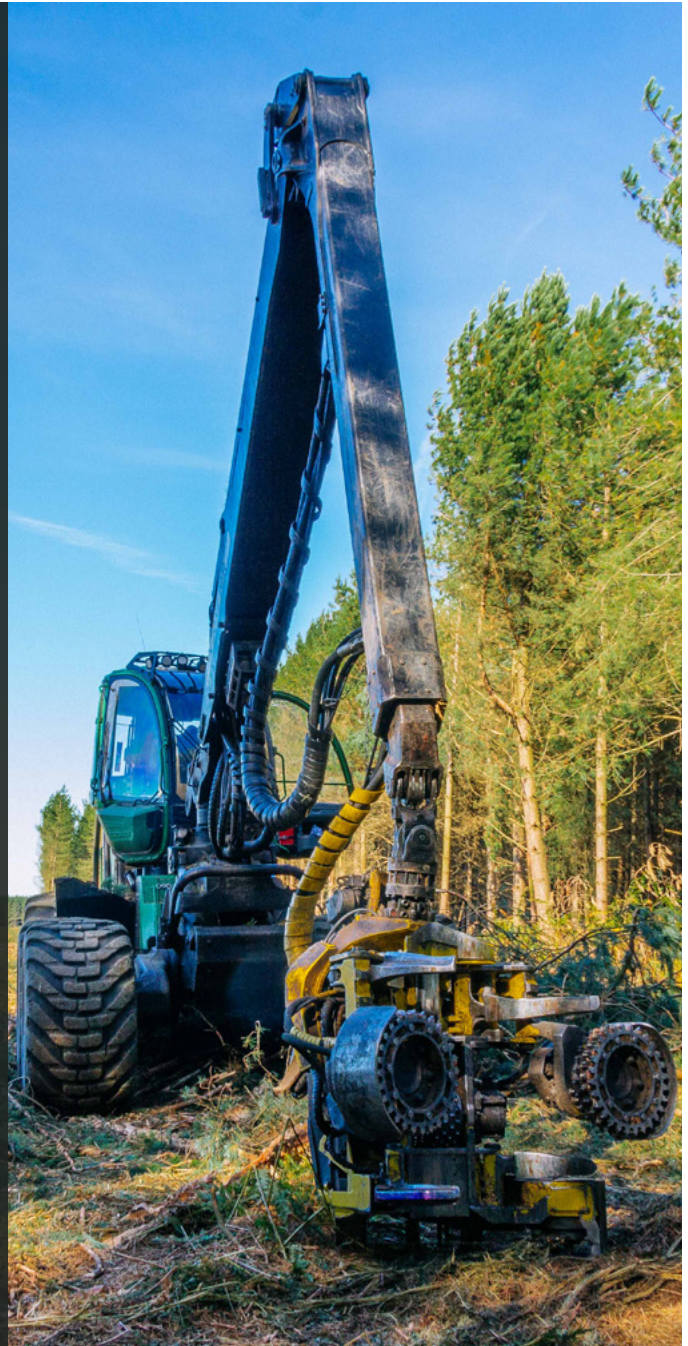
We will:

- Deliver plans to reduce our largest sources of emissions within our operational supply chain.
- Consider our let estate and owned buildings when making plans to reduce carbon.
- Establish and implement an IT Sustainability Programme, including a review of our data server providers.

Case study: Civil engineering carbon champions

The Civils Carbon Champions have been set up to raise awareness of the carbon impact of our civil engineering operations and for civils and operational teams to work collaboratively across the organisation, for example developing a net zero toolbox talk to build knowledge of lower carbon operations and alternative approaches to reduce impacts such as peat disturbance. The champions have had some success in developing and using a carbon calculator tool to help easily measure the impact and complete carbon assessments.

Early on, the team also recognised the dependence of heavy vehicles on fossil fuels. They took the initiative and hired an E-Excavator, the trial was a success with users who reported that the machine was comparable in terms of power, good stability and with less vibration and quieter.





Objective 4: Make sustainability a priority in purchasing and supply chain management

Procurement and supply chains: how we purchase goods and services

Our procurement activity enables the purchasing of a broad range of goods and services that enable us to deliver our work across our organisation. Examples of this breadth include services such as construction, signage, and harvesting. We will prioritise effort to reduce our emissions in this area by developing sustainable procurement principles, specification metrics, and purchasing guidance that embed emissions reduction and circular economy principles²⁴ within them. We will work with our supply chains, which ranges from large to small scale suppliers, to collectively transition towards net zero practices.

Establishing confident accounting of Scope 3 emissions from procurement is challenging for many organisations. We are committed to working to improve our methodology and processes for data collection, attributable analysis, and emissions calculation as part of our strategy.

We will:

- Embed sustainable procurement principles across the organisation.
- Introduce sustainability benchmarks and metrics to establish requirements and standards within our tender and purchasing routes.
- Engage and proactively work with our suppliers to increase environmental and net zero considerations and performance within our contracts relative to contract values.
- Phase out consumer single use plastic (CSUP) and non-recyclable materials in our purchasing from suppliers by 2030

Case study: Recycling our corporate clothing

As part of our Corporate Clothing Policy all Forestry England clothing is now rebranded. As a result, we took the decision to stop wearing any clothing with old branding. It was recognised that we needed to deal with the resulting waste, as such all old uniform was collected and recycled.

Inevitably our new clothing becomes worn out over time, and so as part of the contract we have agreed that once no longer usable the items will be returned to them and recycled through their contractors for biofuel.



²⁴ Ellen MacArthur Foundation: [What is a circular economy?](#)



Objective 5: Transition our business travel to net zero emissions

Business travel: how we enable our people to be in the right places for our business

Forestry England is a geographically dispersed, place-based organisation. Our forests, visitor centres, offices, car parks and other operational sites span the length and breadth of England. Our operations require us to transport people, tools, and machinery around our sites and travel is an unavoidable part of our business activities.

We recognise that we need to travel, and we also know that we need to reduce our emissions. The aim of this plan is to enable the organisation to continue to undertake the travel necessary to deliver our objectives and at the same time to reduce the greenhouse gas emissions associated with doing so. We will develop a sustainable travel policy based on the travel hierarchy to deliver this.

We will:

- Introduce a sustainable business travel policy and set out a travel vision.
- Establish and roll out net zero travel emissions guidance for staff to support the policy in practice.





Objective 6: Continually improve our resource efficiency and reduce consumption

Waste: Responsible waste management

Our Planning Policy Guidance for Waste (PPG 35) sets out how we control, manage, and maintain regulatory compliance within our environmental and financial management systems. Waste is also a source of carbon emissions and negative environmental impacts if not properly managed. Our waste is generated from a range of sources from land-based activities through to our offices, which has been processed as illustrated in figure 10:

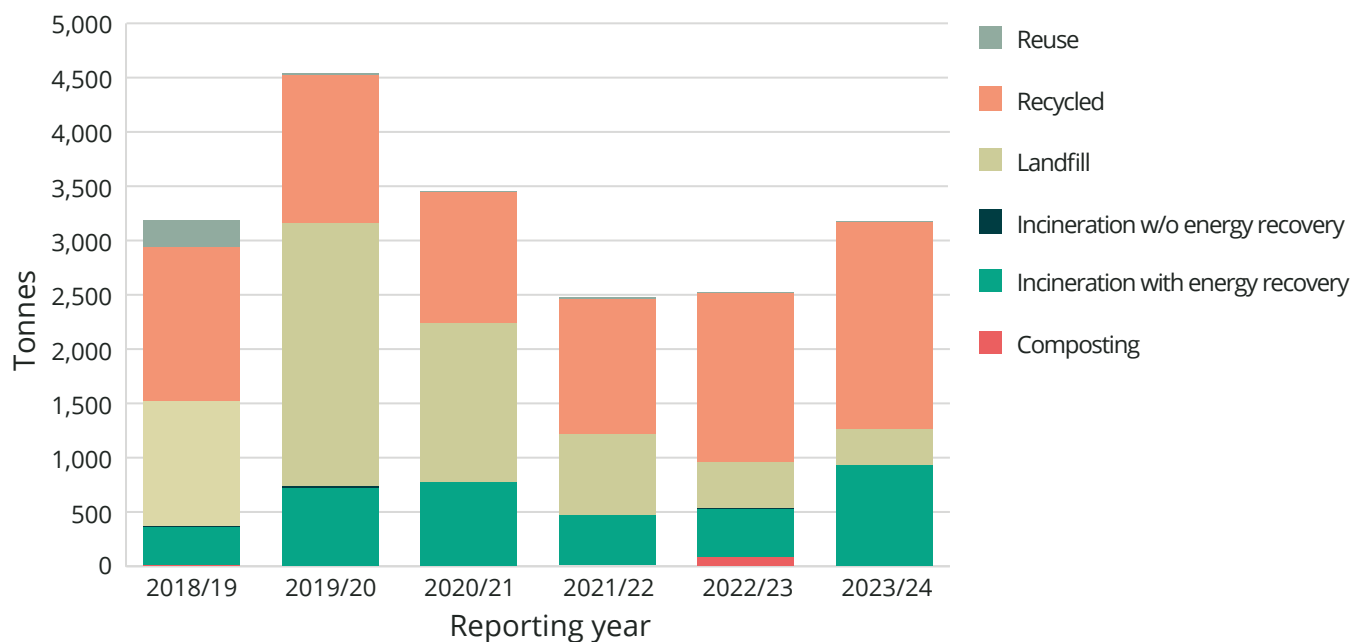


Figure 10: Annual waste treatment (tonnes) by type from 2018/19 baseline

The resulting emissions from our waste is summarised in figure 11:

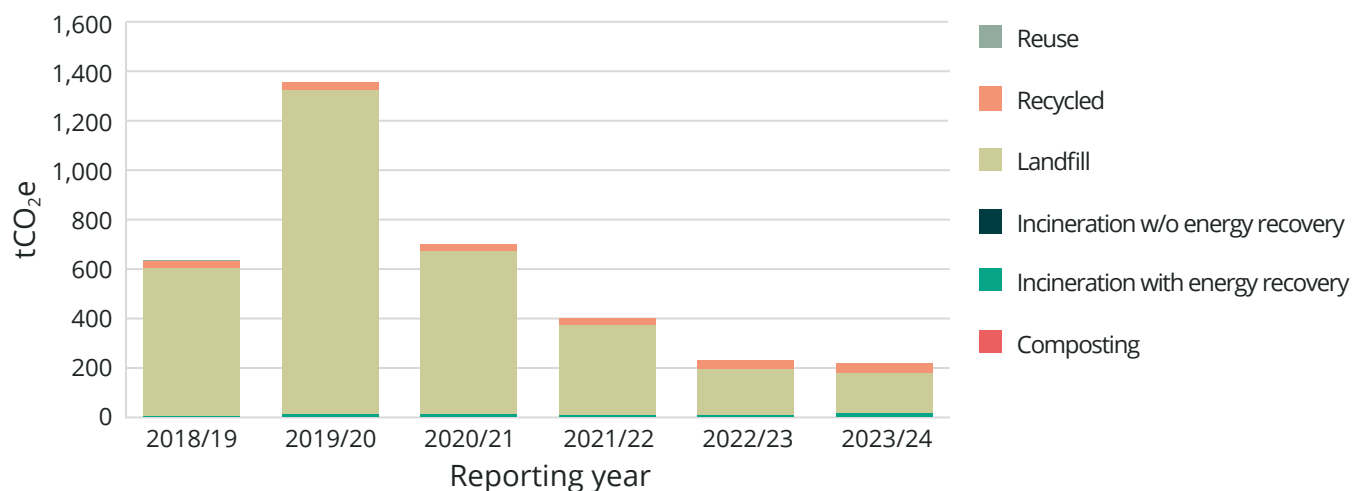


Figure 11: Annual waste treatment (tCO₂e) by type from 2018/19 baseline

The GGC framework has prioritised targets for waste minimisation of a 15% total reduction from 2018/19 by 2024/25, with new targets from 2025/26. We are seeking to go further than these anticipated targets whilst embedding circular economy principles across our entire operations. Our targets for waste are set out in figure 12, applying the current 15% total reduction target to 2034/35 to set the framework:

Waste target 1: By 2035 reduce our waste to landfill to 2% of our overall total waste from our 2018/19 baseline

Waste target 2: By 2035 increase our recycling and reuse rate to 95% of our overall total waste from our 2018/19 baseline

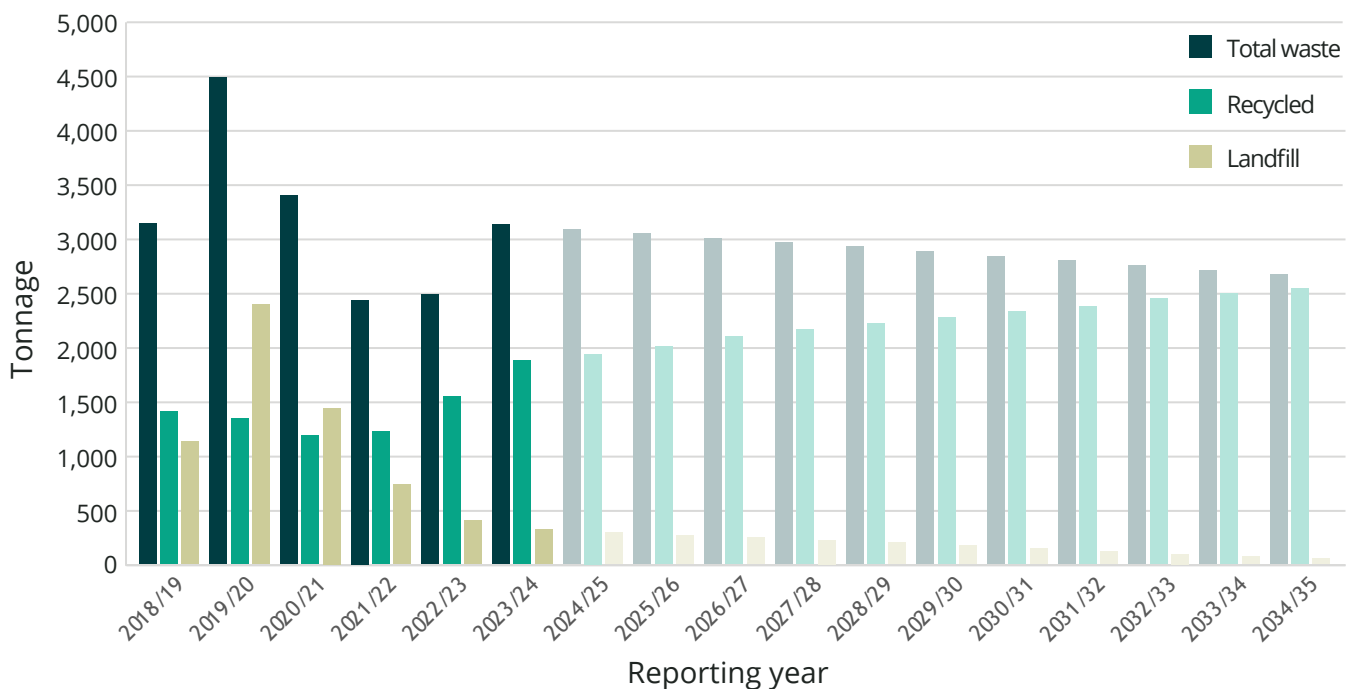


Figure 12: Annual recycling and landfill rates (tonnes) from 2018/19 baseline and target trajectories to 2035



Under our PPG 35 and EMS we prioritise the minimisation of waste following the waste hierarchy:



Figure 13: Waste hierarchy

We have established a national waste contract to ensure consistency in how we minimise waste to landfill through reducing the volume of material produced and increased reuse and recycling. We are developing plans to use our commercial services and procurement functions to drive down our waste at purchasing source.



We will:

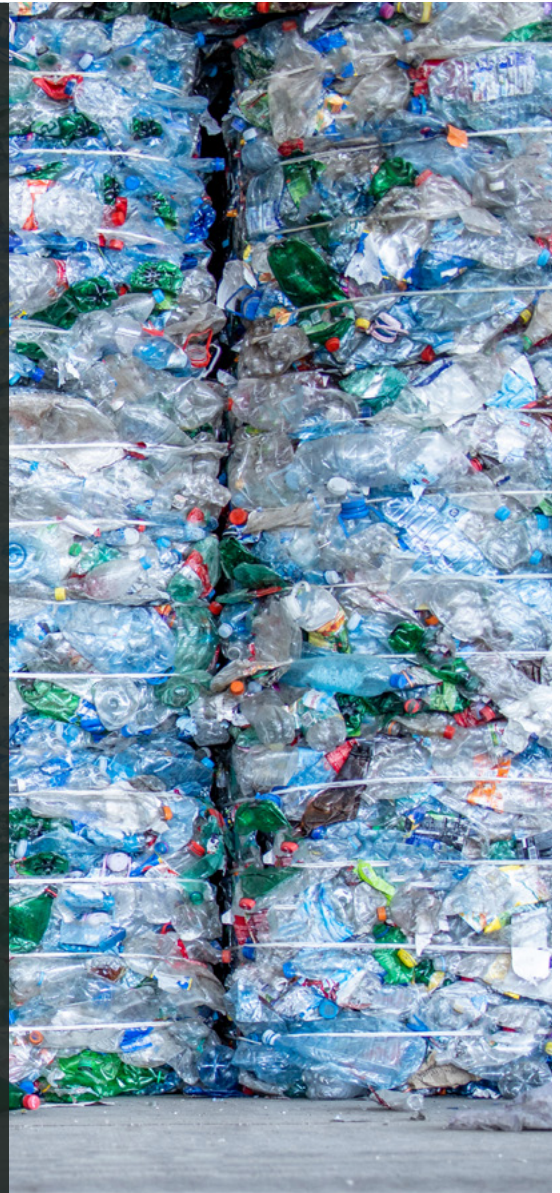
- Drive waste reduction and recycling rate improvements through contract management.
- Promote and expand guidance for waste prevention, management, and recycling.
- Embed and prioritise waste minimisation and recycling within our purchasing standards.

Case study: GreenZone national waste contract

In 2023/24 we agreed a new waste contract which has set out an aim for improved waste management across Forestry England. As an ISO certified company, the waste service supplier not only ensures legal compliance for proper treatment of waste (Duty of Care) following the waste hierarchy, but also provides suggestions for improvement to increase recycling, improve data accuracy (using on board weighing) and low emission vehicles where viable.

They also offer the option to provide grease trap and sewage plant services and compliance with permits and F-Gas equipment and F-Gas proper disposal and recording. Sites can flex the service offer to meet their local business needs.

During onboarding we also instigated a close working relationship with our data service provider. As a result, we can better understand the performance for waste management and compliance can be determined by the data supplied and quarterly reports.



Water – Responsible water management

Water target: By 2035 reduce our consumption by 20% from our 2018/19 baseline

Water is a scarce resource and critical for all Forestry England operations. As large water consumers we must prioritise using water more efficiently. As part of our estate decarbonisation efforts, we will consume water more efficiently and further integrate rainwater harvesting and other suitable solutions into our planning to drive down consumption across our estate.

The GGC framework has prioritised targets for reducing water consumption, with new targets from 2025/26. We are seeking to go further than these anticipated targets. Figure 14 illustrates our historical consumption and our forward target:

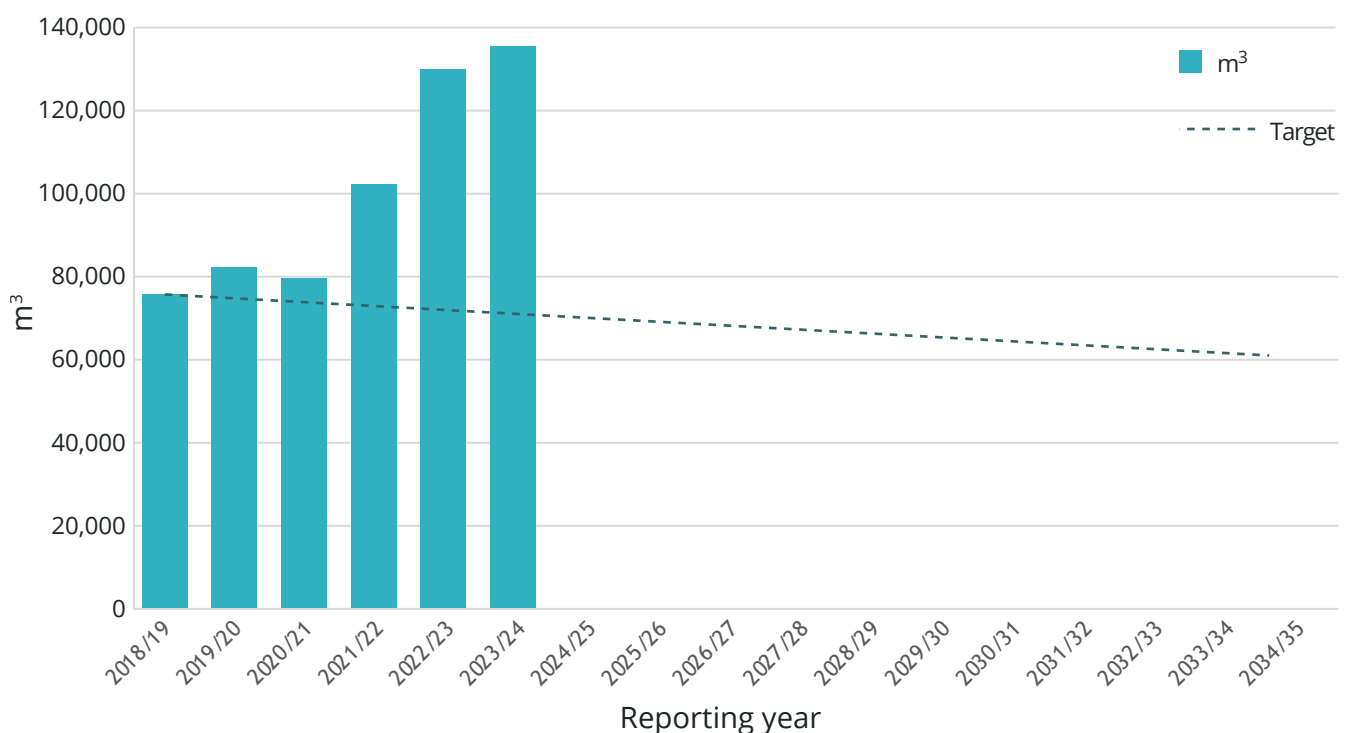


Figure 14: Annual water consumption (m³) from 2018/19 baseline with reduction trajectory to 2035 target

We will:

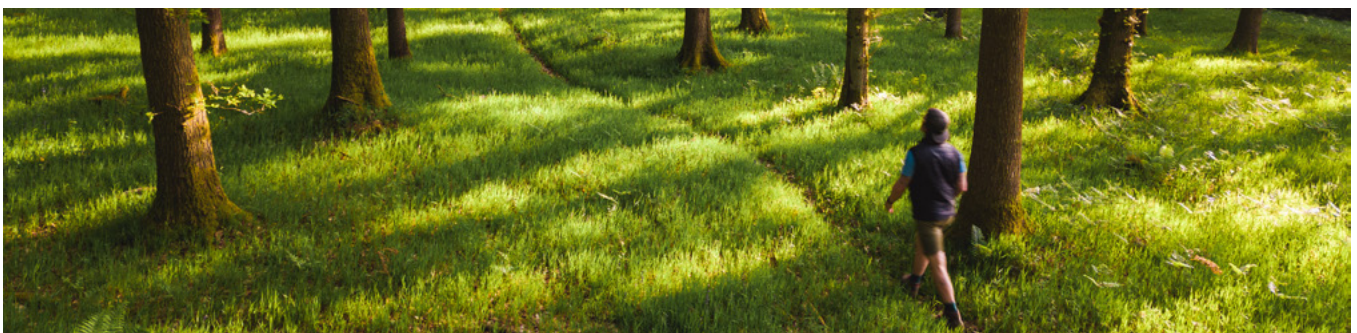
- Establish a national water plan to improve water efficiency and metering across our operating and let estate.
- Improve metering and sub-metering to drive water consumption efficiency and reduce cost.
- Expand water harvesting, collection, and re-use across all our estate.

Case study: Westonbirt rainwater harvesting system

The pressure on Forestry England to save water is increasing, particularly where business activities have a high demand for this valuable and limited resource. Westonbirt Arboretum has taken steps to reduce their mains water use, with great water-saving results.

In summer 2022, a rainwater harvesting and filtering system was installed in the arboretum's propagation unit, building off from an old rainwater collection underground tank discovered under the existing glasshouses utilised as part of the new system. Based on an average year's rainfall the system has the capacity to collect 90,000 litres of rainwater per year and its collection tanks can store 26,000 litres – equivalent to 132 bathtubs of water.

This is the first of its kind for Forestry England but will not be the last as we deliver our net zero and water-saving targets. Interpretation boards have been created showing the workings of the whole Propagation Unit, with a visual representation of the rainwater harvesting system incorporating an educational element for our staff and visitors.



3.3 Residual emissions

Strategy Target: Net zero by 2040



Objective 7: Implement a credible and accountable insetting and offsetting programme

As the nations largest forest and land manager we have significant opportunity to develop and deliver our own insetting schemes that will directly deliver carbon sequestration for our residual emissions, whilst delivering added benefits for biodiversity, nature, clean air, social wellbeing and economic growth.

Examples include new woodland creation schemes²⁵, habitat restoration schemes, land-based renewable energy generation schemes, and biodiversity net gain as part of our physical developments. Forestry England's emerging approach to Green Finance to unlock inward investment and partnerships will align with our delivery approach to realise our net zero ambitions.



We will:

- Develop a programme for insetting and offsetting emissions.
- Align our Woodland Creation programme to deliver accountable woodland carbon credits and explore peatland restoration as measures to inset our residual emissions.
- Maximise renewable energy generation opportunities available through our estate.
- Develop our capability and leverage of Green Finance opportunities.

²⁵ [UK Woodland Carbon Code](#)

Case study: Forestry England's woodland creation programme

The Forestry England Corporate Plan Growing the future set the target to create 2,360 hectares of new woodland by 2027. Funded by DEFRA's Nature for Climate Fund, Forestry England is supporting government plans for woodland creation, nature recovery and progress towards net zero greenhouse gas emissions.

We are working with public and private landowners to lease their land for 60-120 years to create resilient and thriving new woodlands. We pay a rent for the duration of the lease and in return, design, plant and manage every new woodland.

We have new woodlands planned and planted in all parts of England and are currently on track with our planting targets. The resulting carbon credits of the resulting woodlands will be registered with the woodland carbon code.



3.4 How our business units contribute to delivery



Objective 8: Develop our organisational capabilities

The successful delivery of our strategy requires transformational change in our capability and supporting resources across our staff and management tools. These include:

- Strong, committed National and District leadership teams prioritising net zero and embedding within our strategies and operating plans.
- Embedding net zero criteria and benefits realisation within our Project Management Office (PMO) and Investment Committee (IC) processes to lock in future net zero decision making.
- Continually developing our staff knowledge and skills, supported by training and development to build our capacity and commitment.
- Continually improving the capture and reporting of data, strengthening our evidence base.
- Introducing progress reporting Dashboards and targeted management information (MI) to strengthen decision making.
- A coordinated, consistent approach to communicating our progress and engaging our staff in delivering our net zero activity.
- Strengthen our Environmental Management System (EMS) to support our District and National operations to continually improve our compliance and quality, underscoring our net zero ambitions. We will seek re-certification with ISO 14001.
- Continue to build our quality offer and credibility with external customers, stakeholders, partners, funders and investors through our net zero ambitions and further enhancing Forestry England's reputation.



We will:

- Establish proactive governance and decision making to support net zero delivery.
- Build net zero leadership through our senior leadership teams and operational managers.
- Provide training to build skills and our capabilities to meet the changing demands of a net zero organisation.
- Share our evidence base and continue to build upon our organisation-wide performance reporting.
- Build a programme of engagement across our organization, integrating with our staff training and wellbeing objectives.
- Support improvement by maintaining our Environmental Management System (EMS) and obtain re-certification under ISO 14001.
- Provide a range of tools and guidance to staff that supports our transition.
- Ensure all staff are empowered to contribute ideas and effort in support of our aims.



Case study: Climate and carbon staff training

Key to delivering our net zero strategy is improving staff understanding of the subject area and enabling staff to act on reducing their carbon footprint at work. Defra, in partnership with The Carbon Literacy Trust, have produced a Carbon and Climate Change Training for all Defra group staff. The training is designed to improve understanding of climate change impacts, UK climate policy, Defra group emissions, personal carbon footprints, and taking action to reduce emissions at work and home. It consists of 3 eLearning modules, followed by a facilitated discussion group workshop.

To prepare for the roll-out of this training across Forestry Commission, we have trained a group of volunteer facilitators to support the delivery of the discussion groups. This group of facilitators completed all training modules; we had an additional part in the discussion group to cover facilitation of future sessions.

Both groups showed great engagement in the discussion and identified key areas for action. Moreover, the session gave us insight as a team into staff perceptions of the net zero work and their current levels of engagement. We had thorough feedback and have incorporated this into the training where possible; it will also inform future staff training initiatives.



How we align to deliver net zero

Every area of our organisation will play its part in delivering this strategy. Some will play a larger role than others, but all staff are empowered to enable achievement of our net zero and broader sustainability ambitions. Figure 15 illustrates where our business units align and support our Net Zero Strategy Objectives:

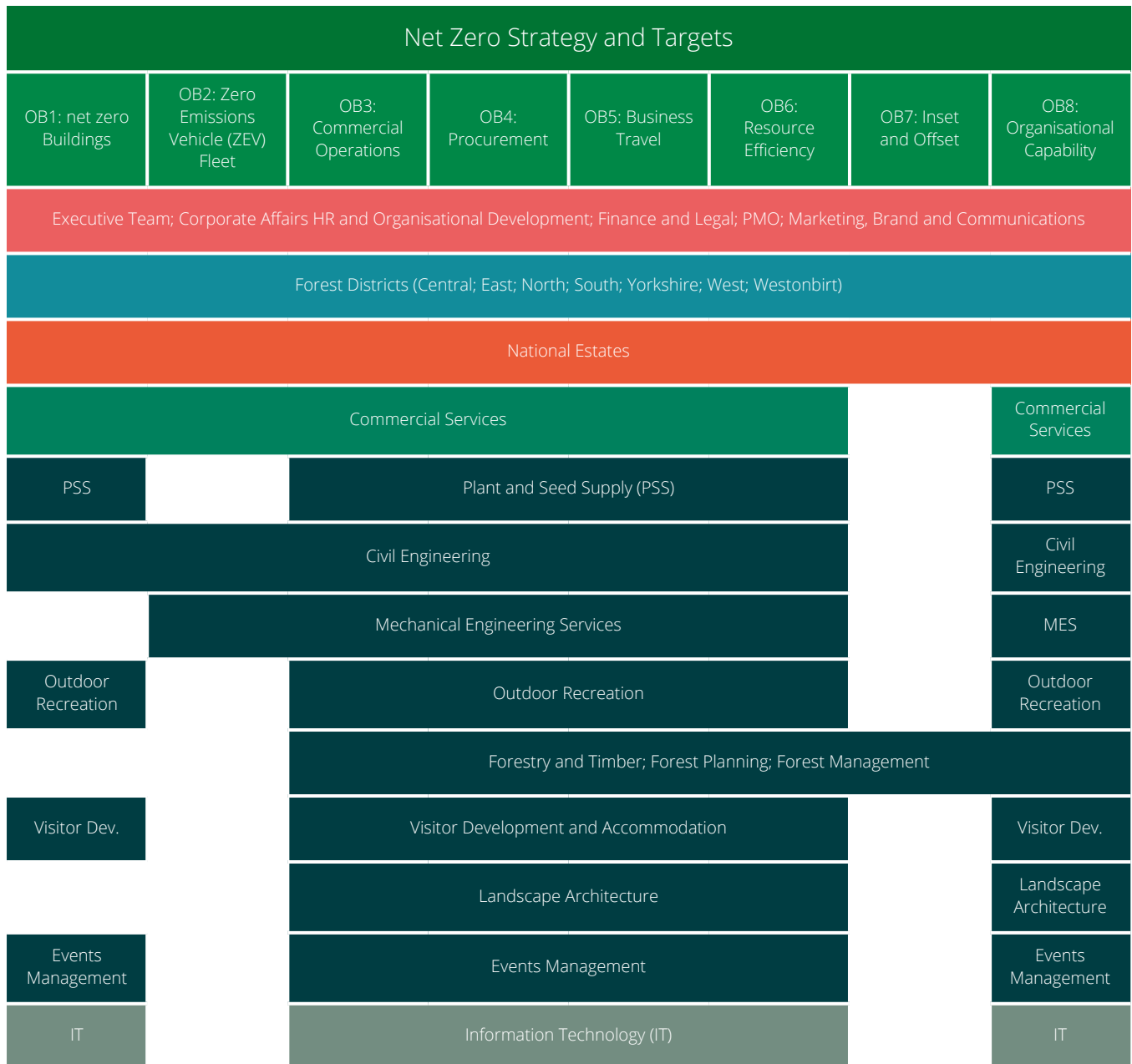


Figure 15: How our operational units align under the eight objectives to support the delivery of our net zero strategy

3.5 Our roadmap to 2040

2024/25	Planning, development, and consultation to build our net zero approach	• Deliver our current energy and carbon reduction funding programme – <i>by end of 2025</i> • Publish our net zero strategy and targets – <i>by end of 2025/26</i> • Establish our delivery approach to Scope 1 and 2 emissions – <i>by end of 2025/26</i>	Milestone review: • 2024/25 – KPI emissions reduction progress from 2018/19 • 2025/26 – Commence work to re-baseline our emissions to year 2025/26
2025/26			
2026/27	• Develop our approach to addressing Scope 3 emissions – <i>from 2026/27</i> • Publish our policy positions on inseting, offsetting, and Green Finance – <i>by end of 2028/29</i>	Milestone review: • 2027/28 – KPI emissions reduction progress from 2025/26 re-baseline • 2028/29 – Forestry England Environmental Sustainability Strategy published	
2028/29	• Publish our Forestry England Sustainability Strategy – <i>by end of 2028/29</i>		
2029/30	• Complete Scope 1 and 2 intervention programmes – <i>by end of 2034/35</i> • Continue delivery of our Scope 3 intervention programmes	Milestone review: • 2029/30 – KPI emissions reduction progress from 2025/26 re-baseline • 2031/32 – KPI emissions reduction progress from 2025/26 re-baseline	
2034/35	• Publish our 'net positive by 2045' strategy – <i>by end of 2034/35</i>		
2035/36	• Continue delivery of our Scope 3 intervention programmes • Verify our inseting and offsetting measures to tackle our Scope 1 and 2 residual emissions – <i>by end of 2035/36</i>	Milestone review: • 2035/36 – Achieve net zero for Scope 1 and 2 emissions • 2037/38 – KPI emissions reduction progress from 2025/26 re-baseline • 2040/41 – Verify our inseting and offsetting measures for all residual emissions	 Net zero target: 2040/41 from 2025/26 re-baseline
2040/41	• Commence our 'net positive' delivery programme – <i>from 2035/36</i>		

4. Governance and reporting

4.1 Governance

Delivering our net zero strategy will be assured through the governance model summarised in Figure 16:

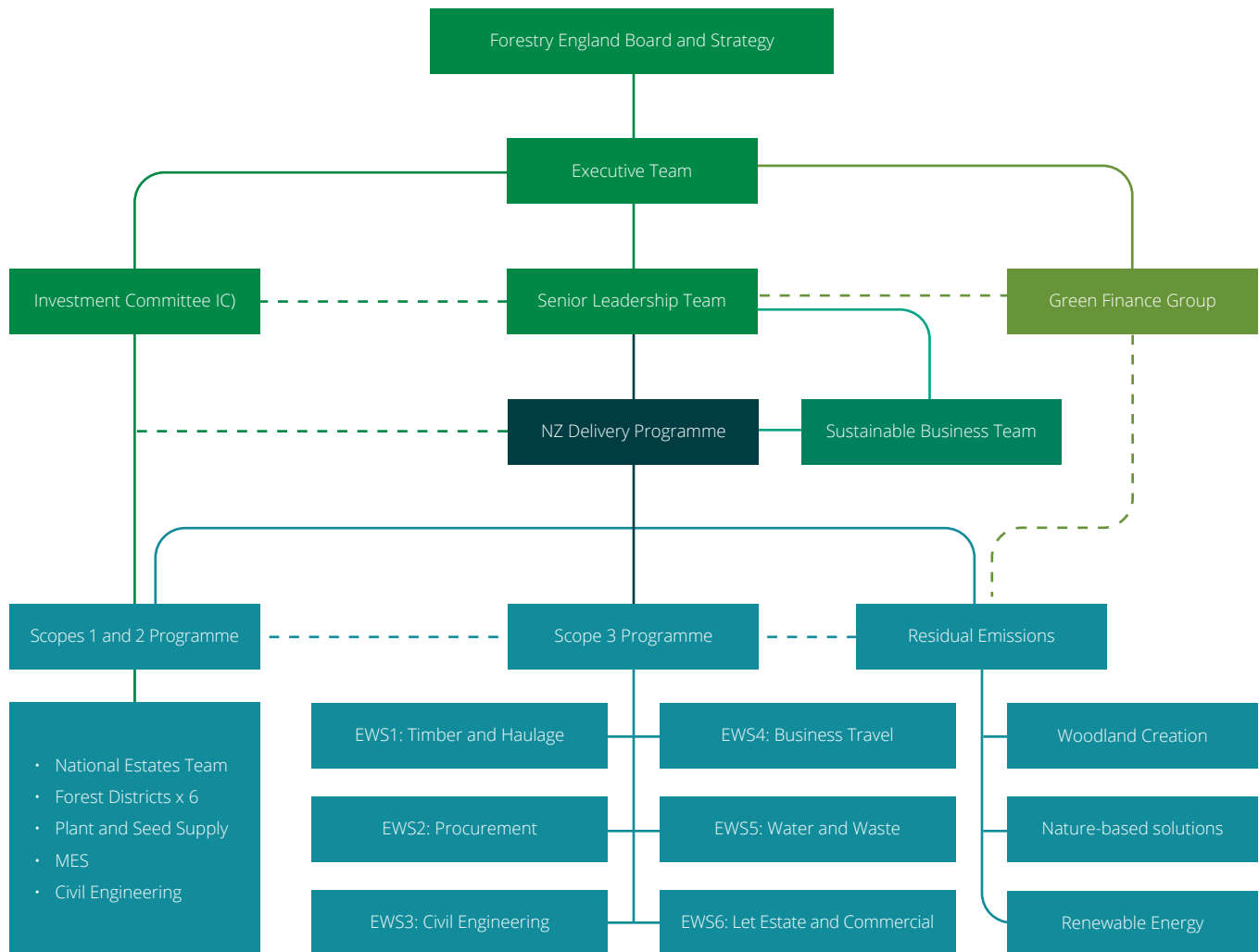


Figure 16: Net Zero Strategy governance model

Through this governance model we will embed key net zero and sustainability drivers in our strategy and operations to support our Forest Districts and business units:

- Decarbonisation of our existing buildings, operations, and fleet vehicles
- Sustainable design and construction of new buildings and infrastructure
- Decarbonisation of our wider commercial and enabling operations
- Establish a net zero policy for our business travel
- Sustainable procurement and circular economy principles
- Establish climate risk and adaptation assessment within our decision-making processes to ensure the resilience of our operating locations
- Be net positive for biodiversity and nature
- Engage and educate our staff and stakeholders on our purpose and net zero priorities



Functions

The **Executive Team (ET)** is responsible for the successful delivery of the net zero strategy, its integration within our national and Forest District plans, and mobilising resources. They ensure that this strategy is agreed by our Board and incorporated within the overall strategy and priorities set for Forestry England.

The **Senior Leadership Team (SLT)** is collectively responsible for delivering over 80% of Forestry England's operations and budget. It is therefore crucially placed to be the driver and enabler for delivering our net zero ambitions. It will provide high level governance of the Net Zero Strategy, drive the delivery of programmes, and create the conditions for action at the operational level. It will receive regular updates on progress against targets.

The **Investment Committee (IC)** is a key decision-making function to enable suitable resourcing of our net zero delivery programme within appropriate investment governance and alignment with Forestry England's strategic and operating priorities.

The **Net Zero Delivery Programme** will be led by the Head of Sustainability and developed under a framework agreed by SLT and coordinated by the Sustainable Business Team with relevant business units.

- The Scope 1 and 2 Delivery Programme will be an investment programme developed by the Sustainable Business Team in collaboration with each of our Forest Districts, National Estates team, MES, and Civil Engineering teams to tackle large projects that cannot be resourced and delivered by Districts in their normal operations.
- Under the Scope 3 Programme, six Emissions Workstreams (EWS) will focus on our business activities that are the highest sources of our Scope 3 emissions that are not directly under our control. Each EWS will be lead by the senior lead accountable for the respective business unit and supported by the Sustainable Business Team.
- Our programme for our residual emissions will be developed with relevant operating units across our organisation to ensure our work is coordinated and as part of our Green Finance work.

This plan is set out in more detail in our implementation plan.

Cross-cutting workstreams

The following cross-cutting workstreams will support the development and implementation of our net zero work:

- **Policy and business plan framework:** ensuring we have an integrated policy framework that is joined up with our business planning process at national and district levels and aligned with our operational priorities.
- **Data quality and reporting:** continuous improvement in our data sources and the quality of our data is a fundamental priority for strengthening our evidence base from which to build our robust interventions. We must establish clear, informative reporting methods to inform decision making and engage staff at all levels of the organisation.
- **Staff knowledge and training:** building awareness of our net zero approach, alongside the knowledge and skills of our staff, is essential to strengthen our already positive culture in support of our transition to net zero.
- **Communication and engagement:** ensuring we have a clear communications plan that engages our staff and disseminates our progress will be an important enabler of our organisational transition to net zero. We must also effectively communicate our net zero approach and demonstrate our leadership to external stakeholders and potential partners.

4.2 Progress reporting and scrutiny

Our progress in delivering our net zero strategy will be managed through the governance structure set out in section 4.1 above. This structure will ensure that our strategy, and delivery plans, are designed and reviewed on a proactive basis as determined by our operational circumstances and external conditions.

We will report our progress regularly through our net zero governance structure and our Growing the Future balanced scorecard process.

Under the Greening Government Commitments (GGC) to improve the environmental sustainability performance of the government's estate and operations, we have a mandatory requirement to report our performance on a quarterly and consolidated annual basis. This flows through into our Annual Report and Accounts (ARAc) which follows HM Treasury's financial reporting standards²⁶. The GGC framework is more limited in emissions accounting scope than our net zero strategy.

Our net zero progress will also flow into our wider climate reporting within our ARAc under the Taskforce on Climate-related Financial Disclosures²⁷ (TCFD) reporting framework from 2024/2025 onwards.

4.3 Environmental Management System (EMS) and ISO 14001

Our Environmental Management System (EMS) provides a framework to address environmental impacts associated with the buildings supporting sustainable forest management, including offices, yards, and depots, as well as impacts from business travel. It does not include forest management activities, which are covered separately by UKWAS.

Our EMS is mapped to this strategy and will provide additional quality assurance to support delivery of our sustainability ambitions. The successful implementation of the EMS supports sustainability across our business activities and identifies improvement areas stated in our Policies, Procedures, and Guidance (PPG) 43 (Sustainable Business) and PPG 35 (Waste). It also ensures that we conform to the ISO 14001: 2015 standard²⁸. We are planning to achieve re-certification in this international environmental standard in due course.

²⁶ HM Treasury (2024): [Guidance on annual reports and accounts](#)

²⁷ Taskforce on Climate-related Financial Disclosures (2023): [TCFD Publications](#)

²⁸ ISO: [ISO 14000 family Environmental Management](#)

5. Strategy headlines

1	Operational carbon net zero by 2040, with net zero Scopes 1 and 2 by 2035.
2	Mitigation through rolling investment and operational change programmes led by senior champions targeting our emissions sources.
3	We will deliver Forestry England sequestration solutions (insetting and offsetting) to address our residual emissions.
4	Our net zero vision and values are integral to Forestry England and Growing the future.
5	Eight (8) Objectives guide our work to deliver our net zero ambitions.
6	Our net zero governance model enables leadership, accountability, and delivery across Forestry England and our Forest Districts.
7	All our staff are empowered to take positive action and will be supported to do so through their work, training, and wider opportunities.
8	Our net zero strategy aligns with our forest, land and agriculture (FLAG) emissions and wider commitments measured through our Natural Capital Accounts.
9	We will bring the breadth of Forestry England's environmental work together under a single Environmental Sustainability Strategy.
10	Our ambition is to be a carbon positive organisation by 2045.

Glossary

Absolute Zero – Where no GHG emissions are attributable to an actor's activities across all scopes. Under this definition, no offsets or balancing of residual emissions with removals are used.

Adaptation – The process of planning for and adjusting to the expected future effects from a changing climate on human health, habitation, and natural ecosystems.

Carbon Baseline – The historical record of actual (assessed) emissions for a stated year before any emissions reduction activities have taken place. This provides the benchmark which future emissions reductions targets and their achievement, or otherwise, are measured against.

Circular Economy – A systematic approach that keeps products and materials in circulation to extract maximum value for as long as possible, recovering and repurposing materials for reuse in other products at the end of their useful life, to drive the elimination of waste.

Emissions – A term often used in shorthand for 'carbon emissions' or more commonly 'tonnes of carbon dioxide equivalent', the accepted unit of measurement for greenhouse gas reductions within net zero and climate methodologies.

Emissions Boundary – the emissions boundary of an organisation determines which sources of Scope 1, 2, and 3 emissions are included within its organisations control, and therefore part of its emissions reduction efforts, and which sources are excluded.

Glidepath – also referred to as an 'emissions pathway', this is a modelled scenario providing feasible measures for emissions reduction and the results. Often multiple scenarios are produced to illustrate and compare different glidepaths resulting from different intervention scenarios.

Greenhouse Gas (GHG) – greenhouse gasses that are responsible for global warming. These are carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, and nitrogen trifluoride.

Insetting – the implementation of nature-based solutions and interventions by organisations that re-establish natural carbon sinks through conservation and restoration of the surrounding landscapes including forests, wetlands, coastal and marine ecosystems. These interventions allow companies to balance emissions from their operations within their net zero accounting, whilst building climate resilience and supply chain stability at the heart of their operations.

Mitigation – Actions taken to avoid and minimise the release of emissions into the atmosphere and enhancing carbon sinks.

Net Positive – a state where organisations put back more into society, the environment (including GHG emissions), and the economy than it takes out.

Net Zero – the achievement of a state in which the balance between the amount of greenhouse gas emissions released to the atmosphere is equal to the amount being removed from the atmosphere through mitigation, and sequestration through our oceans and forests, for example.

Net Zero Carbon in Operation asset – is one where no fossil fuels are used to operate the building. Heating, cooling, lighting etc. All energy use has been minimised and all energy use is generated on- or off-site using renewables that demonstrate additionality. Any residual direct or indirect emissions from energy generation and distribution are 'offset'.

Offsetting – quantified, certified actions that remove or avoid emissions outside of an organisation’s value chain, to remove or compensate for unavoidable (residual) emissions within the value chain.

Residual Emissions – The total value of remaining emissions within an organisations emissions boundary after all mitigation measures have been applied, that cannot be further removed or reduced through available methods.

Senior Responsible Officer (SRO) – a person accountable for a programme or project meeting its objectives, delivering the projected outcomes, and realising the required benefits, often accountable for all aspects of governance.

Tonnes of carbon dioxide equivalent (tCO₂e) – the standard unit of measurement in metric tonnes, which for a given mass of any Greenhouse Gas means the mass of carbon dioxide gas that would have the equivalent global warming impact as that greenhouse gas over a specified period based on global warming potentials.

UN Sustainable Development Goals (SDGs) – The United Nations’ 2030 Agenda for Sustainable Development, adopted in 2015 by all member nations, set out seventeen universal Sustainable Development Goals that UN member states will be expected to use to frame their agendas and political policies to 2030.





**Forestry
England**

Growing the future